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SUPREME COURT OF THE UNITED STATES.

No. ~~822~~ 95

WILLIAM C. M. BAKER, APPELLANT,

vs.

ELIZABETH SELDEN.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF OHIO.

FILED JANUARY 13, 1877.

5-2

SUPREME COURT OF THE UNITED STATES.

No. 322.

WILLIAM C. M. BAKER, APPELLANT,

vs.

ELIZABETH SELDEN.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF OHIO.

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1 At a stated term of the circuit court of the United States within and for the sixth judicial circuit and southern district of Ohio, begun and held at the court-house, in the city of Cincinnati, on the first Tuesday of October, being the sixth day of that month, in the year of our Lord one thousand eight hundred and seventy-four, and of the Independence of the United States of America the ninety-ninth.

Present, the honorable Philip B. Swing, one of the judges of said court.

Among the proceedings had were the following, to wit:

In chancery.

ELIZABETH SELDEN, COMPLAINANT, }
vs. } 1620.
WILLIAM C. BAKER, RESPONDENT. }

Be it remembered that heretofore, on the second day of July, in the year of our Lord one thousand eight hundred and seventy-two, came the said complainant, by her solicitors, S. S. Fisher and Scarborough & Williams, and filed in the clerk's office of the court aforesaid her certain bill of complaint against defendant, clothed in the words and figures following, to wit:

To the honorable the judge of the circuit court of the United States for the southern district of Ohio:

Your oratrix, Elizabeth Selden, of Cincinnati, in the State of Ohio and a citizen of the State of Ohio, brings this her bill against William C. M. Baker, of Franklin County, in said State of Ohio and a citizen of said State of Ohio, and thereupon complains and says, that she
2 is the widow of Charles Selden, late and for years a citizen of Cincinnati, and of said State of Ohio, and of the United States, who departed this life on or about the 30th day of July, 1871, leaving a will duly executed under the laws of Ohio, and probated according to the laws of said State on the fourth day of October, 1871, in the probate court of Hamilton County, in the said State of Ohio; that the said Charles Selden, in his life time, was the inventor, designer, and author of Selden's condensed system of bookkeeping, and that prior thereto the subject-matter thereof was not known by any other person; and your oratrix says that the said Charles Selden, in the development of said system, was the inventor, designer, and author of book entitled "Selden's condensed ledger, or bookkeeping simplified; the condensed ledger combines the journal, ledger, and balance sheet, so as to present at a glance numerous accounts at various periods, and is peculiarly adapted to governmental or corporate company transactions, by Charles Selden;" and that on the 19th day of May, A. D. 1859, before the publication thereof he deposited a printed copy of the title of said book in the office of the clerk of the district court for the southern district of Ohio, who caused the same to be duly recorded in the records of said office, and within three months after the publication of said book, to wit, on the 19th day of August, in the year 1859, did deliver a copy of the same to said clerk, and that in every copy of every edition of the said book
3 published by him he gave information of his copyright by causing to be inserted, printed, and published, on the page immediately following its title page, the following words, viz, "Entered according to act of Congress in the year 1859, by Charles Selden, in the

clerk's office of the district court for the southern district of Ohio;" and your oratrix avers that thereupon the said Charles Selden did all acts and things required by law for the securing of said copyright, and that thereby he, the said Charles Selden, secured the sole right and liberty by himself and his agents, and exclusive of all other persons, of printing, reprinting, publishing, and vending said book, either in whole or in part, for the full term of 28 years from the 19th day of May, 1859, aforesaid.

Your oratrix also complains that in the further development of said system, he, the said Charles Selden, was the inventor, designer, author, and proprietor of a book entitled "Selden's Forms of Record for Vouchers and Money Orders," suited to auditors, treasurers, and others; also, his form of reports for the same, by Charles Selden; and on the first day of September, in the year 1860, before the publication thereof, did deposit a printed copy of the title of said book as aforesaid in the office of the clerk of the said district court, who caused the same to be duly recorded in the records of said office; and within three months after the publication of said book, to wit, on the 22nd day of May, 1861, did deliver a copy of the same to said clerk; and that in every copy of every edition of the said book, published by him, he gave information of his
4 copyright, by causing to be inserted, printed and published, on the page immediately following its title page, the following words, viz: "Entered according to act of Congress in the year 1860, by Charles Selden, in the clerk's office of the district court of the United States for the southern district of Ohio." And your oratrix avers that thereupon said Charles Selden did all acts and things required by law for the securing of said copyright; and that thereby he, the said Charles Selden, secured the sole right and liberty by himself, and his agents, and exclusive of all other persons, of printing, reprinting, publishing and vending said book, either in whole or in part, for the full term of twenty-eight years from the first day of September, 1860, aforesaid.

Your oratrix also complains that in the further development of said system, he, the said Charles Selden, was the inventor, designer, author, and proprietor of a book entitled "Selden's Condensed Ledger, or Book-keeping Simplified." The condensed ledger combines the ledger, journal, and balance sheet, so as to present numerous accounts at a glance, and is peculiarly adapted to governmental or corporate company transactions, by Charles Selden;" and on the 20th day of October, in the year 1860, before the publication thereof, delivered a printed copy of said title to the clerk of said district court, who thereupon caused the same to be recorded in the records of said office; and within three
5 months after the publication of said book, to wit, on the 22nd day of May, 1861, did deliver a copy of the same to said clerk, and that in every copy of every edition of the said book, published by him, he gave information of his copyright, by causing to be inserted, printed and published, on the page immediately following its title page, the following words, viz: "Entered according to act of Congress in the year 1860, by Charles Selden, in the clerk's office of the district court for the southern district of Ohio." And your oratrix avers that thereupon the said Charles Selden did all acts and things required by law for the securing of said copyright; and that thereby he, the said Charles Selden, secured the sole right and liberty by himself, and his agents, and exclusive of all other persons, of printing, reprinting, publishing, and vending said book, either in whole or in part, for the full term of 28 years from the 20th day of October, 1860, aforesaid.

Your oratrix also complains that in the further developement of said

system, he, the said Charles Selden, was the inventor, designer, author, and proprietor of a book entitled "Seldon's forms of condensed ledger, by Charles Selden," and on the 6th day of February, 1861, before the publication thereof, delivered a printed copy of said title to the clerk of the said district court, who thereupon caused the same to be recorded in the records of said office, and within three months after the publication of said book, to wit, on the 22nd day of May, 1861, did deliver a
6 copy of the same to said clerk, and that in every copy of every edition of the said book published by him, he gave information of his copyright by causing to be inserted, printed, and published, on a page immediately following its title page, the following words, viz, "Entered according to act of Congress in the year 1861, by Charles Selden, in the clerk's office of the district court for the southern district of Ohio." And your oratrix avers that thereupon the said Charles Selden did all acts and things required by law for the securing of said copyright, and that thereby he, the said Charles Selden, secured the sole right and liberty by himself and his agents and exclusive of all other persons of printing, reprinting, publishing and vending said book, either in whole or in part, for the full term of 28 years from the sixth day of February, 1861, aforesaid.

Your oratrix also complains that in the further developement of said system, he, the said Charles Selden, was the inventor, designer, author, and proprietor of a book entitled "Seden's Complete System of Bookkeeping, comprising every variety of accounts, by Chas. Selden," containing all Selden's forms of record, condensed ledger, reports and memorandum book, already copyrighted by him, and also the transpositions of all those forms, and on the 24th day of May, 1861, before the publication thereof, delivered a printed copy of said title to the clerk of said district court, who thereupon caused the same to be recorded in
7 the records of said office, and within three months after the publication of said book, to wit, on the 10th day of January, 1862, did deliver a copy of the same to said clerk, and that in every copy of every edition of the said book, published by him, he gave information of his copyright, by causing to be inserted, printed and published, on the page immediately following its title page, the following words, viz, "Entered according to act of Congress in the year 1861, by Charles Selden, in the clerk's office of the district court for the southern district of Ohio," and your oratrix avers that thereupon the said Charles Selden did all acts and things required by law for the securing of said copyright, and that thereby he the said Charles Selden secured the sole right and liberty by himself and his agents, and exclusive of all other persons, of printing, reprinting, publishing and vending said book, either in whole or in part, for the full term of 28 years from the 24th day of May, 1861, aforesaid.

Your oratrix further says that the said Charles Selden remained until and was at the time of his death in the full enjoyment of his rights and interests acquired by him under and by virtue of the several copyrights aforesaid, and that said rights and interests had been of great value to the said Charles Selden, and so remained to the time of his decease; that in and by the said will the said Charles Selden did give and bequeath, subject to certain trusts therein set forth, unto your ora-
8 trix, all his rights, title and interests in and to Selden's "condensed system of bookkeeping" as heretofore secured by the several copyrights aforesaid, and as recorded in book G, in the district clerk's office of the southern district of Ohio, pages 84, 410, 422, 423, 452, 426, 506, 507, 561, 636, together with all additional rights since secured by

copyright to said Selden, and that upon the probate of said will so as aforesaid the said court appointed your oratrix administratrix with the will of said Charles Selden annexed, and caused letters of administration under the seal of said court to be issued to her for the execution of the provisions of said will, and a settlement of the estate of said Charles Selden, and thereby your oratrix became and is entitled to the sole right and liberty of printing, reprinting, publishing and vending said books, and each of their so secured copyrights as aforesaid for the remainder of the term of each copyright as aforesaid. And your oratrix avers that the said Charles Selden ever in his life-time and your oratrix always since his decease has had and that she still has copies of the said books on sale, and has offered and desired to sell the same at a reasonable price.

Your oratrix further shows that she believes, and she therefore charges the fact to be, that the said William C. M. Baker, without the consent of the said Charles Selden had and obtained in his life-time, or from your oratrix since the death of said Charles Selden, and well knowing the rights and privileges secured by the said Charles Selden,
9 and now held by your oratrix as aforesaid, and comprising and intending to injure and destroy said copyrights and deprive the said Charles Selden, and herself as administratrix, so as aforesaid, of the gains, profits, and advantages that might otherwise have accrued from the same, has with variations and additions wholly immaterial and worthless, and made with the intent to evade the law, unlawfully and wrongfully printed, published, and sold said book in a form pirated from and substantially like the work of the said Charles Selden, so copyrighted as aforesaid at the city of Columbus in the district aforesaid, in violation of the exclusive rights and privileges now so held by your oratrix, as aforesaid, and in the infringement of said copyrights, and that he has derived and received and is still deriving and receiving large gains and profits thereby and refuses to pay to your oratrix any portion of the same, and your oratrix believes and has reason to believe that the said William C. M. Baker will continue to print, publish, and sell said book, or if not the whole, material portions thereof, and refuse to pay to her any of the profits thereof, in violation and infringement of her rights as aforesaid.

Your oratrix prays that it may please your honors, upon consideration of the premises, to grant unto your oratrix the writ of injunction according to the statute in such case provided, perpetually enjoining and restraining the said defendant from printing, reprinting, publish-
10 ing or vending the same, and that your oratrix may have such other and further relief in the premises as the facts of her case require and to equity and justice shall appertain, and may it please your honor to award your oratrix a provisional injunction enjoining and restraining the defendant as above prayed for until said perpetual injunction shall be granted.

May it please your honors to grant to your oratrix a writ of subpœna according to the course of courts of equity directed to the said William C. M. Baker, commanding him personally to appear before this honorable court at a day therein named, to answer all and singular the matters alleged in this the bill of your oratrix, and to abide all such decrees as your honors may see fit to make therein. And your oratrix shall ever pray, etc.

S. S. FISHER, AND
SCARBOROUGH & WILLIAMS,
Sol'rs for Complainant.

UNITED STATES OF AMERICA,
Southern District of Ohio:

Personally came Elizabeth Selden, who being first duly sworn, made oath and stated that the facts set forth in the foregoing bill so far as they have come within her knowledge are true, and such as are derived from information of other persons, as stated upon their belief, she verily believes to be true.

ELIZABETH SELDEN.

Sworn to before me and subscribed in my presence this 24th day of June, 1872.

C. EVANS,
Notary Public, Ham. Co., Ohio.

11 On which said bill was the following endorsement, to wit:

I am security for costs.

W. L. EVANS.

And thereupon afterwards, to wit, on the day and year aforesaid, there was issued out of the said clerk's office our certain writ of subpœna, clothed in the words and figures following, to wit:

UNITED STATES OF AMERICA,
Southern District of Ohio, ss:

The President of the United States of America, to the marshal of the southern district of Ohio, greeting:

You are hereby commanded to summon William C. M. Baker, of Franklin County, citizen of and resident in the State of Ohio, if he be found in your district, to be and appear in the circuit court of the United States for the southern district of Ohio aforesaid, at Cincinnati, on the first Monday in August next, to answer a certain bill in chancery, filed and exhibited in said court against him by Elizabeth Selden, citizen of and resident in the State of Ohio. Hereof you are not to fail under the penalty of the law thence ensuing.

And have you then and there this writ.

Witness the honorable Salmon P. Chase, Chief Justice of the United States, this second day of July, A. D. 1872, in the ninety-sixth year of the Independence of the United States of America.

Attest:
[SEAL.] THOS. AMBROSE, *Clerk.*

12 MEMORANDUM.—The said defendant is required to enter his appearance in this suit in the clerk's office of said court on or before the first Monday in August, 1872, otherwise the said bill may be taken pro confesso.

THOS. AMBROSE, *Clerk.*

Marshal's return.

I received this writ at Cincinnati, Ohio, at 2 p. m. of the second day of July, A. D. 1872, and served true copy hereof in Franklin County, Ohio, as follows: on the within-named W. C. M. Baker, by leaving at place of residence on the 15th day of July, 1872, at 8 o'clock a. m.

W. R. THRALL,
U. S. Marshal,
By JOSEPH R. CULP, *Deputy.*

And afterwards, to wit, on the twenty-fifth day of October, in the year aforesaid, came the said William C. M. Baker, the defendant, by Jordan, Jordan & Williams, his solicitors, and, by leave of court first had and obtained, filed in the clerk's office of the court aforesaid his answer to the bill of complainant herein, clothed in the words and figures following, to wit:

Circuit court of the United States, southern district of Ohio. In chancery.

ELIZABETH SELDEN }
vs.
WILLIAM C. M. BAKER. }

Answer of William C. M. Baker to the bill of complaint of Elizabeth Selden, complainant.

13 This defendant, William C. M. Baker, reserving to himself all right of exception to the said bill of complaint, for answer thereto saith that he does not know, and has never been informed, save by the said complainant's bill, and cannot set forth as to his knowledge, or otherwise, whether the said Charles Selden was the author or designer, or inventor of the said book or books, or of any of said books mentioned in said complainant's bill of complaint, and therefore denies the same.

Further answering, this defendant saith he does not know, and has never been informed, save by the said complainant's bill, whether the said Charles Selden in his life-time, or his personal representative after his decease, or either or both of them, ever did the things or acts necessary to secure the copyright of said book or books to the said Charles Selden, or his legal representatives, as set forth in said complainants' bill.

Further answering, this defendant says he denies that he has ever published or printed, or had published or printed, the book or books, or any of them, mentioned in said complainants' bill, in a form printed from or substantially like the same.

This defendant denies that he has published, or caused to be published, or has printed or caused to be printed, any book or books, or other thing, that infringes or interferes with the copyright of said complainant, in or to the book or books mentioned in said complainant's bill, if
14 any such copyright said complainant has; and this defendant denies any intent or contrivance on his part to injure, destroy, or interfere with the copyright of said complainant, of any he has, and denies that he has ever done so, and denies all other allegations therein contained, and inconsistent with this answer, wherefore this defendant prays to be dismissed hence with his reasonable costs and charges in this behalf sustained, and for all other relief.

JORDAN, JORDAN & WILLIAMS,
Att'ys & Counsellors for Baker.
WM. C. M. BAKER.

STATE OF OHIO,
Franklin Co., ss:

Wm. C. M. Baker, being sworn, says the facts stated in the foregoing answer are true as he verily believes.

Sworn to before me and subscribed in my presence this 23rd day of October, 1872.

E. CLAY BRIGGS,
Notary Public.

And afterwards, to wit, on the 13th day of May, in the year of our Lord one thousand eight hundred and seventy-three, came the said complainant, by her said solicitors, and filed in the clerk's office of the court aforesaid her certain replication to the answer of said defendant, clothed in the words and figures following, to wit:

Circuit court of the United States for the southern district of Ohio. In equity.

ELIZABETH SELDEN
vs.
WILLIAM C. M. BAKER.

15 The replication of the above-named complainant to the answer of the above-named defendant.

This repliant, saving and reserving to herself now and at all times hereafter all and all manner of benefit and advantage of exception which may be had or taken to the manifold insufficiencies of said answer, for replication thereunto says that she will aver, maintain, and prove her bill of complaint to be true, certain, and sufficient in law to be answered unto, and that the said answer of the said defendant is uncertain, untrue, and insufficient to be replied unto by this repliant; without this, that any other matter or thing whatsover in the said answer contained material or effectual in the law to be replied unto and not herein and hereby well and sufficiently replied unto, confessed and avoided, traversed or denied, is true. All which matters and things this repliant is and will be ready to aver, maintain, and prove, as this honorable court shall direct, and humbly pray as in and by her said bill she hath already prayed.

SCARBOROUGH & WILLIAMS, WITH
S. S. FISHER,
Sol'rs for Complainant.

And afterwards, to wit, on the fourth day of December, in the year of our Lord one thousand eight hundred and seventy-four, an entry was made upon the journal of the said court in the said cause, in the words and figures following, to wit:

United States circuit court, southern district of Ohio.

16 ELIZABETH SELDEN
vs.
WILLIAM C. M. BAKER.

On motion of the complainants, and it appearing to the court that since any order has been made in the cause she intermarried with Howard L. Ross, a citizen of the United States, and of Butler County, in the said district, the said Howard L. Ross is made a party complainant herein, and he now appears and assents to and affirms the averments and joins in the prayer of her original bill.

And afterwards, to wit, on the twenty-first day of January, in the year of our Lord one thousand eight hundred and seventy-five, the following decree was entered on the journal of the said court in the said cause, to wit:

Entry Q, P. 424.

Circuit court of the United States, southern district of Ohio. In equity.

ELIZABETH SELDEN } No. 1620.
vs.
WM. C. M. BAKER. }

This day came the parties, the said complainant, now Elisabeth Seldon Ross, and Howard L. Ross, her husband, and the said defendant, by their solicitors, and thereupon this cause came on to be heard upon the bill, answer, and replication heretofore filed herein, together with the stipulations of the parties, exhibits, and testimony, and was argued by counsel; on consideration whereof the court do find that the complainant was at the commencement of this cause the widow of Charles Selden, who, while being a citizen of the United States, at Cincin-
17 nati, in the county of Hamilton, in the southern district of Ohio, departed this life on or about the 30th day of July, 1871, leaving a will duly executed under the laws of the State of Ohio, and on the fourth day of October, 1871, probated, according to the laws of said State, in the probate court of said Hamilton County; that the said Charles Selden in his life-time was the inventor, designer, and author of Selden's Condensed System of Bookkeeping, the method, matter, and form of which were new, and prior thereto had been invented, designed, printed, and published by no other person; that in the developement of said system he was the inventor, designer, and author of five several books, severally entitled as in said bill set forth; that before the publication of either the same he secured a copyright thereof, and did all acts and things required by the act of Congress in such case provided at the times and otherwise as in said bill set forth, and did also in every copy of every edition of either of said books published give information of said copyright by causing it to be inserted, printed, and published on the page immediately following the title-page thereof, as required by said act of Congress and as in said bill set forth, and that thereby the said Charles Selden secured the sole right and liberty to himself and his agent and legal representatives, exclusive of all other persons, or printing, reprinting, publishing, and vending said books or either thereof, and either in whole or in part, for the term of twenty-eight years from the time said copyrights were severally secured, to
18 wit, the nineteenth day of May, 1859, the first day of September, 1860, the twentieth day of October, 1860, the sixth day of January, 1861, and the twenty-fourth day of May, 1861, the days when printed copies of the titles of said books were deposited by him in the office of the clerk of the district court for the said southern district of Ohio, as in said bill set forth.

The court do further find that the said Charles Seldan remained until and was at the time of his death in the full enjoyment of the rights and interests acquired by him under and by virtue of the several copyrights aforesaid; that in and by said will the said Charles Selden did give and bequeath, subject to certain trusts therein set forth, the said Selden "System of Bookkeeping," as secured by the several aforesaid and other copyrights, as in said bill set forth, to the complainant herein; that upon the probate of said will the said probate court appointed the complainant administratrix, and caused letters of administration, with the will annexed of the said Charles Selden, to be issued to her for the execution of the provisions of said bill and the settlement of the estate of the

said Charles Selden, and thereby the complainant herein became and is entitled to each of said copyrights, and to the sole right and liberty of printing, reprinting, publishing, and vending said books.

The court do further find that the defendant, without consent had and obtained of the said Charles Selden in his life-time, or from the
19 complainant since the death of the said Charles Selden, knowing the rights and privileges secured by said copyrights to the said Charles Seldon, and now held by the complainant, has, in violation of the exclusive rights and privileges held by the complainant as aforesaid, and in the infringement of said copyrights, unlawfully and wrongfully printed, published, and sold books for the keeping of public accounts in offices of county auditors and county treasurers, of which Exhibits No. 2, attached to the complainant's deposition, is a copy, and a like book especially adapted to use of county treasurers, and has offered, and is offering, said books for sale; and that the same, for pay received by him, have been and are in use in certain county anditors' and treasurers' offices in this the southern district of Ohio; and that said books, so printed, published, sold, in use, and offered for sale, are in large and material part identical with and infringements of the books of the Selden system, so copyrighted as aforesaid, and in violation of the exclusive rights and privileges secured to the complainant thereby, and especially in this, to wit, that the device, method, and form of the defendant's books for entering all the items of all monies received and disbursed, item by item, each item to its proper fund, are, as to the five left-hand columns employed by him, identical with and an infringement of the said Seldon system; and that the device, method, and form of the defendant's said book for aggregating these items with previous balances to their
20 respective funds, and so as to show the condition and balance to the debit or credit of each of these funds, are, as to the column of funds, the two columns of brought forwards, the two columns of "current receipts and disbursements," the two columns of "totals," and the two colum's of "balances," so far as these columns respect the funds, identical with and an infringement of the books of the said Seldon system.

It is therefore ordered, adjudged, and decreed that the defendant do forever refrain, and be perpetually restrained and prohibited, either by himself, his workmen, agents, or assistants, from printing, publishing, selling, offering for sale, or in any other manner disposing of or causing to be used any copy or copies of the books so published by him as aforesaid, or, either in whole or in part, the portions of said book taken from the said Seldon system as aforesaid; and that to this end a writ of injunction be and is awarded against the defendant.

And afterwards, to wit, on the twenty-eighth day of January, in the year last aforesaid, an entry was made upon the journal of the said court in the said cause, in the words and figures following, to wit:

Circuit of the United States, so. di*d*. of Ohio.

ELIZABETH SELDEN, INTERMARRIED, ETC.,
vs.
WM. C. M. BAKER.

And thereupon came the respondent, by his solicitor, Edward
21 Colston, and prayed an appeal to the Supreme Court of the United States, which is allowed by the court, and the bond fixed at the sum of one thousand dollars.

And afterwards, to wit, on the same day and year aforesaid, came the said defendant, William C. Baker, by the said Edward Colston, his solicitor, and filed in the clerk's office of the court aforesaid his certain supersedeas bond in said cause, clothed in the words and figures following, to wit:

Circuit court of the United States, sixth circuit, southern district of Ohio.

ELIZABETH SELDEN }
vs.
WM. C. M. BAKER. }

Know all men by these presents that we, W. C. M. Baker, Richard Nevins, and William Jamison, are held and firmly bound unto the above named Elizabeth Selden in the sum of one thousand dollars, to be paid to said Elizabeth Selden, her executors, administrators, or assigns, to which payment well and truly to be made we bind ourselves, and each of us, jointly and severally, each of our heirs, executors, administrators, and assigns, firmly by these presents.

Whereas the above-named W. C. M. Baker has appealed to the Supreme Court of the United States to reverse the decree rendered in the above-entitled cause by the circuit court of the United States in and for the southern district of Ohio: Now, therefore, the condition of this obligation is such that if the above-named W. C. M. Baker shall prose-
22 cute said appeal to effect and shall answer all damages and costs which the said Seldon shall sustain in consequence of said appeal in case he fail to reverse said decree, then this obligation to be null and void.

Witness our hands and seals, Columbus, Ohio, February 2nd, 1875.

W. C. M. BAKER. [SEAL.]
RICHARD NEVINS. [SEAL.]
WILLIAM JAMISON. [SEAL.]

23 *Complainants' testimony.*

The testimony of E. B. Baldwin, on behalf of the complainant, taken before Aaron B. Champion, special examiner, at Cincinnati, on the sixth day of September, 1873, is in the words and figures following, to wit:

E. B. BALDWIN, a witness produced on behalf of complainants, of lawful age, being by me first duly cautioned, examined, and solemnly sworn, deposeth and saith in answer to interrogatories to him propounded by Mr. Hatch, of counsel for complainants, as follows:

Ques. 1. State name, age, residence, and occupation.

Ans. E. B. Baldwin. My residence is Davenport, Iowa. I am nearly forty-two years of age. I have been superintendent of the gas-works at Davenport up to July 1st of the present year. Am now unemployed. Before going to Davenport I was chief clerk in the assessors' office for the first district of Ohio, at Cincinnati, and before that was deputy auditor of Hamilton County, Ohio, for some six years and over.

Ques. 2. While you were residing in the city, were you, or not, acquainted with Mr. Chas. Seldon, now deceased; and, if so, please state when you became acquainted with him and the extent of your acquaintance with him?

Ans. I was acquainted with Mr. Sel lon. I became acquainted with

him in the year 1855, at which time he was keeping books for Fos-
24 dick & Co., at the cotton-mills in this city; have known him ever since most of the time from above year to his death. I knew him intimately.

Ques. 3. Were you ever connected in any manner with the system of bookkeeping copyrighted by Mr. Selden? If so, state in what manner, and what you had to do with the said system.

Ans. I was employed by the firm of Moore, Wilstach, Baldwin & Co. of this city, in July, 1865, to canvass Ohio and Indiana for the Selden system of book-keeping, as copyrighted by Charles Selden.

Ques. 4. State whether or not while introducing that system you met William C. M. Baker, the defendant in this case; if so, state where, when, and under what circumstances, and whether or not you had any conversation with him regarding the Seldon system of bookkeeping. If you had any such conversation, give it in full and in detail, referring to any memoranda which you made at the time.

Ans. During my travels selling the Selden books, I met Mr. Baker, the defendant, on the 21st day of August, 1865, at his office in Xenia, Ohio. He was then the auditor of the county of Green, the above town being its county seat. I had called on him for the purpose of trying to get the auditor and treasurer of Green County to adopt the Seldon system of bookkeeping in that county. In connection with the treasurer, I showed Mr. Baker and explained to him the Selden system; also showed and explained its merits to him alone. The Selden
25 system seemed apparently new to him. I had to explain the system to him very thoroughly, and he required a great deal of explanation in order to understand it. At that time he was using the old system of bookkeeping for his auditors' accounts in Green County. Subsequently he came to Hamilton County, to see the system copyrighted by Mr. Selden in practical operation, where I spent a half a day with him in the auditor's and treasurer's offices of this county, explaining the Selden system to him. I left at Xenia with him a book, of which book No. 1, referred to by Selden A. Campbell in a previous deposition, is a perfect copy. Mr. Baker approved the system and favored the introduction of it in Green County. On the 22nd day of August, 1865, Mr. Baker, auditor, and the treasurer of Green County recommended to the county commissioners the adoption of the Selden system for use in Green County. My memory is refreshed as to this matter by referring to my memorandum book, which I kept at the time of my daily transactions for my employers.

Ques. 5. Please read to the examiner the entries which you have before you in the book of memoran'a made at the time, as an answer to this question?

Ans. The memoranda referred to is as follows:

"Green County. Met auditor, treasurer, Aug. 21st and 22nd. Got recommendation to commissioners."

"Sep. 5th, 1865. Met auditor, treasurer, and two commissioners. All favorable."

26 "Matter laid over for full session of commissioners on 6th inst."

"Sept. 25th. Met auditor in Dayton. He says commissioners refuse to make contract. They think the price too high."

"W. Baker, auditor. R. Galloway, treasurer. D. McMillan, A. H. Banghanen, and S. E. Bennett, commissioners."

"Mar. 2nd, 1866. Cannot do anything for the present."

Counsel for complainant here offers said memorandum book in evidence, which is marked Baldwin, Exhibit No. 1.

Ques. 6th. Are you familiar with the reputation of Mr. Chars. Selden as a practical bookkeeper and accountant? If so, state what it was.

Ans. He had the reputation of being one of the finest accountants that ever kept a set of books, and was equally good in all kinds of books.

E. B. BALDWIN.

Subscribed in my presence, and sworn to before me this Sept. 6th, 1873.

AARON B. CHAMPION,
Special Examiner.

Also, at the same time and place, counsel for complainant offers in evidence a copy of the Cincinnati Daily Gazette of Tuesday morning, September 12th, 1871, and more particularly the article on the
27 second page of said paper entitled, "Business intelligence. Bookkeeping.—How Tammany frauds may be prevented.—Baker's new system of bookkeeping; its practicability and usefulness." And marks the same "Complainants' Exhibit—Cincinnati Gazette."

Counsel for complainant here gives notice that he rests his testimony.

AARON B. CHAMPION,
Special Examiner.

28 *Exhibit "Extract from Cincinnati Gazette," date of September* 12, 1871.

BUSINESS INTELLIGENCE.—BOOKKEEPING.—HOW TAMMANY FRAUDS MAY BE PREVENTED.—BAKER'S NEW SYSTEM FOR BOOKKEEPING, ITS PRACTICABILITY AND USEFULNESS.

The system of bookkeeping known as Baker's for keeping auditors and treasurers' accounts, and to which we would invite the attention of the business community, is not entirely new, but has been in practical use for over four years. Its principles, however, are not known probably outside of the State of Ohio, and this because the inventor of the system, W. C. M. Baker, esq., secretary of the Home Fire Insurance Company of Columbus, Ohio, is a gentleman who is actively engaged in this State, and has not the time or leisure at his command to enable him to introduce his system in other States. The system, however, has been examined by the most practical bookkeepers in this State, and has been pronounced invaluable for its general convenience and accuracy. If the accounts of the city of New York were kept by this system, no gigantic frauds such as those of Tammany could disgrace the annals of our country. This system, although specially adapted and peculiarly adequate for keeping public accounts, can equally be used for
29 all purposes of business, being alike valuable for corporations, merchants, or manufacturers. It is guaranteed to save one-half of the labor of keeping accounts over any system now known, and three-fourths the labor of the old system. In the keeping of county accounts the use of this system requires the keeping of every transaction in one continuous record, making the whole of the accounts in the treasury an account of but two sides, receipts and disbursements, and at the same time connecting with balance sheet each amount into its proper fund, showing the total received and total disbursed from each fund, as well as the balance on each fund, or the amount if it may be overdrawn.

For convenience in keeping the accounts of insurance offices no better illustration can be given than that to be seen in the office of the Home Fire Insurance Company, where it has been in use for years. The Home ranks as one of the best and most reliable insurance companies doing business in this State, and the volume of its transactions are large and furnish a good test of the accuracy and usefulness of the Baker system of keeping accounts. We examined the books at the office and found every entry or transaction on either page of the books numbered consecutively. On the receipt page, for instance, under the heads of "Received from," "For what," "Remarks," and similar heads, we found a complete record of the separate sums received by the company on any particular day we wished to turn to. On the opposite are disbursements page. Under similar heads we found complete records of every sum paid out, who the sum was paid to, and what it was paid for, and
30 at the foot of the page, in the balance, the gross amount of the day's transactions. The arrangement is so simple and complete, and being open at one view to the bookkeper, mistakes or errors hardly ever occur. We are not surprised to learn that the four or five building and loan associations of Columbus had each one of them adopted Baker's system.

In the keeping of county accounts there can be no errors or defalcations if kept by this system, for the various funds are entered into the balance sheet, under such system of proof that no fund can be omitted, but must be correctly shown at each balancing. The time of balancing can be varied at pleasure, but the condition of each fund can be ascertained at any time with five or ten minutes labor. With the accounts of merchants or manufacturers the same results can be accomplished, thus entirely doing away with the loss of time and confusion resulting from the examination of a complete set of books such as are now used.

Again, the importance of being able to immediately ascertain the financial condition of a firm or county is one of very great importance. By Baker's system the financial condition of each county treasur' is preserved in such form that it may be referred to through any period of time, and the condition of the funds as they then stood known at a glance. In use in over forty counties in Ohio.

No better test of the universal favor with which Baker's system has been met wherever introduced can be cited than the fact that it
31 is now and has been for quite a long time in use in more than forty of the counties of Ohio, including most of the leading counties, such as Franklin, Greene, Lawrence, Highland, Meigs, Morrow, Wayne, Montgomery, Clarke, and others.

It is unqualifiedly endorsed by the auditor of the State of Ohio, the auditor and treasurer of Franklin and Greene counties, these two counties being the ones where it has been the longest in use. In this connection we publish an extract of James H. Godman, esq., auditor of the State of Ohio:

AUDITOR OF STATE'S OFFICE,
Columbus, May 29th, 1867.

W. C. M. BAKER, Esq.:

DEAR SIR: I have examined your system so far as to satisfy myself that it is a good one. After settlements are made and funds are arranged for issuing of orders the head of the office of bookkeeper will need nothing more than the general book prepared by you. Your system if properly carried out will enable the auditor or treasurer to show the balance of any fund in the treasury at any time with five or ten

minutes labor, which is a very important safeguard against error or overissue. In short, I consider your system a very valuable one.

Respectfully,

JAMES H. GODMAN,
Auditor of State.

By master of your treasury.

How often in the history of counties, corporations, and firms has
32 defalcation burst like a clap of thunder from a clear sky upon unsuspected parties—sometimes on the heads of those who are guardians of the public funds. How often are anxious days spent in endeavoring to account for all funds correctly, when a discrepancy is found to exist from error or some unknown cause, which is perhaps never satisfactorily accounted for.

The losses are always traceable to the fact that the true condition of the funds have been allowed to lay neglected for too long a time. Under the old system it is a great labor to compile the accounts from the multitude of books, and even after it is done in many cases there are omissions, and all responsibility is put upon those that are from their high position guardians of the treasury. With Baker sytsem no such defalcations can possibly occur if the books are thoroughly examined by the responsible parties daily, for each day carries its own record faithfully, and as ordinary books are wound up at the end of the year's business by Baker's system the business is completely wound up every day.

Persons interested in obtaining further particulars concerning this system, of which we have only give' a mere mention, may apply to Mr. Baker, at Columbus, or to the auditors or treasurers of any of the counties in the State which we have named.

33 Circuit court of the United States, southern district of Ohio. In equity.

ELIZABETH SELDEN }
vs. }
C. M. BAKER. }

SHELDON A. CAMPBELL, a witness produced on behalf of complainant, of lawful age, being by me first duly cautioned, examined, and solemnly sworn, deposeth and saith in answer to interrogatories propounded by Mr. Scarborough, of counsel for complainant, as follows:

Ques. 1st. State your name, age, residence, and occupation.

Ans. My name is Selden A. Campbell. I reside in the city of Hamilton, Butler County, Ohio. I am over fifty years of age. I have not been engaged in any regular business since two years ago last September. For six months preceding September, 1870, I was treasurer of Butler County, Ohio. For the four preceding years I was auditor of that county, and before that time, commencing in the year 1853, I was clerk in the auditor's office of that county for between four and a half and five years, then clerk in the treasurer's office of that county something over a year, then was in the shoriff's office and back in the treasurer's office, occupying altogether between those two offices about two years. I was then clerk in the auditor's office of that county six years, up to the time I took charge of the auditor's office.

Ques. 2. Who was bookkeeper in the auditor's office of Butler
34 County at the time you were clerk in that office as you have stated, and who was the bookkeeper during the time you were auditor?

Ans. When I was clerk there first Mr. Phares was the auditor and kept the books himself. For two years I clerked for Mr. Wallace, the auditor, and kept the books; and for four years I clerked for Mr. Hunter the auditor, and kept the books. These years were the six immediately preceding my election to that office. When I was auditor I kept the books myself, excepting a few months the last year.

Ques. 3. If you had any acquaintance with Seldon's system of bookkeeping, state where and when you became acquainted with it, and fully as to your means of knowledge with reference to it.

Ans. That system was introduced into the auditor's and treasurer's office of Butler County, Ohio, in the year 1865, at the time I was clerking for Mr. Hunter, the auditor. I kept the auditor's books by that system during the time Mr. Hunter was auditor, after it had been introduced, and during the time I was auditor I also kept the books of that office by that system. I also kept the books of the treasurer's office of Butler County, Ohio, by that system when I was treasurer.

Ques. 4. Look at the books now shown you, marked respectively on their title pages "Exhibits A & B," and state what they are, and make them parts of this your deposition.

Ans. I examined the books. Exhibit A is Seldon's condensed
35 ledger, or bookkeeping simplified, etc., etc.," as appears by the title, and entered according to act of Congress in the year 1859, by Chas. Seldon, in the clerk's office of the district court for the southern district of Ohio. Exhibit B is Seldon's condensed ledger and condensed memorandum book, and forms of record, etc., etc., as appears by the title, "Entered according to act of Congress in the years 1860 and 1861, by Chas. Seldon, in the clerk's office of the district court of the United States for the southern district of Ohio. I hereto attach these two books to this my deposition, marked Exhibits A & B, and make them a part hereof.

Ques. 5. Look at the book now shown you, marked with the name of Aaron E. Champion, examiner, upon the fly leaf thereof, and state what it is.

Ans. I examined that book shown and so marked. It is Seldon's Forms of Record, Condensed Ledger, and Reports, by Chas. Seldon, as appearing upon the title-page of said book, entered according to act of Congress, in the years 1859, 1860, and 1861, by Chas. Selden, in the clerk's office of the district court of the United States for the southern district of Ohio.

Ques. 6 What, if any, differences are there between the system of bookkeeping presented in this book and in Exhibits A & B, and that adapted in the auditor's and treasurer's office of Butler County, Ohio, and practically used by you in those two offices?

Ans. This book and Exhibit B, and the books adopted in the
36 auditor's office of Butler County, Ohio, and those used by me are the same. Exhibit A is the same system except that it is wanting the distribution column, "Debtor and creditor."

Ques. 7. State fully what are the marked peculiarities and distinctive features of this, Seldon's, system of bookkeeping.

Ans. It presents numerous accounts, at a glance, with an accuracy, succinctness, comprehensiveness, satisfaction, and economy beyond precedent, and which by the old forms and captions now in use could never have been attained if even approximated. The above language I have quoted from the preface of Exhibit B, and expresses my ideas regarding that system clearly.

Ques. 8. Take the two pages of Exhibit B, marked E & F, respectively,

and state what the entries there presented for illustration show as to any ordinary system of bookkeeping, and what books they really represent in such ordinary system of bookkeeping as entered in this.

Ans. The entries on these pages show entries in the old-fashioned double-entry system of bookkeeping, usually entered in the day-book, journal, and ledger. They represent, in the ordinary system of bookkeeping, the journal and ledger.

Ques. 9. If you can form an opinion as to the number of pages the entries on the page marked E in Exhibit B would occupy in an ordinary journal or day-book, please state the same, and how many pages
37 in the ordinary old-fashioned double-entry system of bookkeeping would be occupied by the entry on the ledger-page marked F.

Ans. I think entries on page marked E would occupy probably about four (4) pages in the old-fashioned day-book or journal. Page F would represent entries upon about ten (10) pages of the ordinary ledger, unless two accounts were made on some of the pages of that ledger.

Ques 10. In the condensed ledger of Selden's system, what, if anything, is there in the principle of it dependant upon the arrangement of the columns "Brought forward," "Distribution," "Totals," and "Business," and whether to the right or left of the accounts mentioned.

Ans. There is nothing except convenience. It is a mere matter of taste or convenience.

Ques. 11. Look at the book now shown you, marked Aaron B. Champion, Examiner, No. 2, and state what in principle, if anything, it presents different from Seldon's system of bookkeeping. What, if any, material differences there are between this book and that system.

Ans. The principle, I think, is the same. In this book there is a transposition of columns. The funds are thrown to the extreme left in the ledger, while in Exhibit B and other books shown me, and in the books in use in the auditor's and treasurer's office of Butler County, Ohio, being Seldon's system, the accounts referred to above are in the
38 centre of the ledger page. I do not see any material difference between this book and Selden's system.

Ques. 12. Look at page marked G in Exhibit B—I refer to the note on said page—and state fully how far you agree or disagree with the contents of said note.

Ans. Objection.

(Question objected to by defendant's counsel.)

Ans. I agree with it fully.

Cross examination by E. Colston, esq., of counsel for respondent:

Ques. 1st. Have you ever kept the accounts of the county auditor of Butler County, or of any county in Ohio, or the accounts of any treasurer thereof, in the manner and according to the forms laid down and presented in book No. 2, used in reply to answer to direct question No. 11, and marked Aaron B. Champion, examiner?

Ans. The books referred to are Mr. Baker's forms. I kept according to Mr. Seldon's forms.

Ques. 2nd. Did you ever keep the accounts mentioned in the foregoing question according to Baker's forms? Answer yes or no.

Ans. I say 'No,' if you mean by forms ruled as they are in book numbered No. 2.

Ques. 3rd. I mean the forms ruled as they are in book numbered No. 2. Please answer with the above qualification to my
39 question.

Ans. No, sir.

Ques. 4. When was the first time you ever saw Baker's forms, as they are ruled and laid down in book No. 2, and under what circumstances?

Ans. I think I saw it first two or three years ago this summer. Mr. Selden showed them to me.

Ques. 5. What conversation passed between you and Mr. Selden about it at that time?

Ans. There was very little conversation passed between us at that time. I had been looking at the forms which Mr. Selden had copyrighted, and after I had got through he laid out a sheet of Mr. Baker's forms. There were very few words passed. He simply laid out Mr. Baker's form, and asked me how I liked it. The exact words can't now give, but above is the substance.

Ques. 6. Was Mr. Seldon traveling for the purpose of selling his works then? How did you come to meet him?

Ans. He and his family were boarding in Hamilton at that time, I think.

Ques. 7th. How long had Baker's forms been out at that time?

Ans. I do not know. I never saw them before that time, according to my best recollection.

Ques. 8. Have you ever made any comparison between Baker's forms, book No. 2, and the forms of Selden in book No. 1, except what you made at that time with Mr. Selden, and what you have made to-day?

Ans. Not that I recollect of.

40 Ques. 9. Was the comparison instituted by you when you saw Mr. Selden anything more than a glance at Baker's form?

Ans. If twenty minutes or half an hour's examination you call a glance, it was a glance.

Ques. 10. Were you 20 or 30 minutes in making a comparison between these two, and did you make a careful comparison, and with what view did you make such comparison, and at whose request?

Ans. I think it was nearly half an hour from the time that Baker's forms were handed me before I laid it down. Before that I had been looking at the forms copyrighted by Mr. Selden. When he handed me Baker's forms he said, "How do you like that?" I said not as well as yours, for I would rather have the names of the accounts in the centre of the page as in your system. I can't say I made a very critical comparison. I looked the forms of Selden over to see if he had copyrighted the same forms of ledger which he showed me issued by Baker. It was a matter in which I felt no personal interest. I did not make the comparison by any one's request.

Ques. 11. Do you say at that time you expressed a preference for Selden's forms, i. e., the names of the accounts in the middle of the pages as seen in book No. 1?

Ans. I think I did.

Ques. 12. Was Baker's forms, as you then saw them, the same as those you have now seen in book No. 2?

Ans. To my recollection they were.

41 Ques. 13. Do you know of Baker's form as laid down in book No. 2 being used in practice?

Ans. The first book used by Selden in keeping the books of the county treasurer of Hamilton County, I think, in 1858 and 1859 were according to the Baker form as laid down in book No. 2. The entries headed "Funds" being thrown to the left.

Ques. 14. Was this the only point of resemblance?

Ans. The arrangement of the columns was the same, or nearly so.

Ques. 15. Have you any knowledge as to whether the auditor's or treasurer's accounts were kept according to the form presented in book No. 2? That form would prove more or less convenient, more or less advantageous, or more or less acceptable to those keeping said accounts than the forms presented in Seldon's book No. 1. Have you ever tested Baker's form book No. 2 so as to be able to answer this?

Ans. Baker's form No. 2 would be less convenient for me. I cannot say as to the other bookkeepers, and give for my reasons, for my preference, that the further you are away on a book from the name of a fund on the page thereof the more apt you are in entering figures to get on the line above or below where they should be properly entered; in other words, you are more likely to commit an error. I have now used Baker's form book numbered No. 2.

Ques. 16. Please look at page No. 2 of book numbered No. 1 and corresponding page of book numbered No. 2, and point out the
42 difference between the two in respect of the number of columns correspondings and printing thereon.

In book No. 1 the capition is "Auditor's record;" in book No. 2 the caption is "Auditor's register;" in book No. 1 there is one column for the figures of disbursements, and ten in number 2. In No. 2, at the bottom, is printed additional disbursements. In No. 1 there is a column for receipts, not on No. 2 corresponding page.

Ques. 17. Does not this difference also exist between page No. 2 of book No. 2 and the corresponding page of book No. 1, to wit, that in book No. 1 there is nothing to show out of what particular fund a disbursement is made, while there are columns in book No. 2, page 2, with appropriate captions?

Ans. There are three funds printed upon page 2, book 2, and one fund printed on page 2 of book one.

Ques. 18. Is there not also this further difference, that on page 2, book 2, there are columns for disbursements from other funds than those referred to in your previous answer, making nine columns in and for disbursement of funds?

Ans. There are no columns on that page except ten columns I before referred to. I regard it as very little advantage to have so many columns ruled, because the extra space over one column could be used to better advantage.

Ques. 19. Is there not also this difference between said pages in said books, that page 2 of book one provides a place for receipts which is not the case on corresponding page of book 2?

43 Ans. There is a space for receipts in book No. 1 which is occupied by a number of columns in book No. 2 for disbursements. On page No. 2 of book 2 there is no place appropriated for receipts, but is with columns ruled, only a portion of which can be used for the purpose for which they were ruled.

Ques. 20th. How do you know that they can't be used for the purpose for which they were ruled?

Ans. In writing down an order upon one fund, the amount of the order must go in the column headed with the name of that fund, and so with each succeeding order on the page. The orders in the auditor's book are numbered consecutively from one to 1000, and as the principal orders are drawn on the county, poor, and bridge funds, those three columns would be mostly used. Orders which would be entered in the columns without captions would be rarely used except in the spring and fall settlements of the duplicate. The above refers to book No. 2. In Seldon's system, book No. 1, there is the same space for entering or-

ders with one fund printed heading, "County fund." The orders upon that fund are entered according to their consecutive numbers. The names of the other funds are to be written and the orders drawn on them respectively, to be entered as they are numbered, as shown on page E of Exhibit B. The other half of page 2, book No. 1, is headed "Receipts," but if the receipts are not sufficient to fill that space, the word "Disbursements" may be written and the funds continued in that column, which cannot be done where the space is all ruled for disbursements, as on page two of book 2.

Ques. 21st. Are not, then, the arrangements of the columns and of the places for entries different in the two books, so far as said pages are commenced?

Ans. Certainly they are.

Q. 22: Suppose an order be drawn of the date of December 2nd, No. 3, on county fund, by authority of commissioners, also suppose that order No. 6, for the amount of $225 on the bridge fund, be drawn, and also suppose that order No. 11 be drawn on county fund by commissioners, what would be the order in which the numbers of these orders would stand, according to the arrangement of Selden's system, as shown on page 2 of book 1; would it not be 3, 6, 11?

Ans. If there were no other orders drawn that day it would.

Q. 23. When you speak of the principal being the same in these two books, what principle is in Selden's books; is it not already providing a way to comply or to meet with the requirements of the statute as to how the auditor's and treasurer's accounts are to be kept?

(Objection. Question objected to by complainants' counsel.)

Ans. Selden's books show on one double page the whole of the day-book, journal, and ledger accounts, day by day, for a whole month; at least it did in Butler County while I was keeping the books and auditor. It shows receipts, disbursements, and the same annual distribution of the tax duplicates in the months when such distributions were made; that is, there was space enough for this on the double page. The principle is condensation, plainness, and convenience. If there is any error in any one month it is right before you, and is easily detected. By the old system errors could only be detected by taking a trial balance. The old system of double-entry book-keeping would comply just as well with the statutory provisions as the Selden system.

SHELDEN A. CAMPBELL.

Subscribed in my presence and sworn to before me this May 13th, 1876.

AARON B. CHAMPION,
Special Examiner.

Adjournment.

By consent of counsel the further taking of these depositions is adjourned to to-morrow, Wednesday, May 14th, 1873, at same time and place.

AARON B. CHAMPION,
Special Examiner.

Met pursuant to adjournment, at two p. m., this Wednesday, May 14th, at the office of Scarborough & Williams, No. 77 W. Third st., Cincinnati, Ohio.

Present, for complainant, W. S. Scarborough, esq.; for respondent, Edward Colston esq.; Aaron B. Champion, special examiner.

46 EXHIBIT A.

I certify this book to be Exhibit A referred to in examination of witnesses.

AARON B. CHAMPION,
Special Examiner.

I, John McLean, jr., clerk of the district court of the United States for the southern district of Ohio, hereby certify the within to be a true and accurate copy of the original, as the same is on file in this office.

In testimony whereof I have hereunto set my hand and affixed the seal of said court this 19th day of August, A. D. 1859, and in the eighty-fourth year of the Independence of the United States of America.

Attest:

JOHN McLEAN, JR.,
Clerk.

Selden's condensed ledger, or bookkeeping simplified. The condensed ledger combines the journal, ledger, and balance-sheet, so as to present at a glance numerous accounts at various periods, and is peculiarly adapted to governmental or corporate company transactions. By Charles Selden, Cincinnati. Longley Brothers, printers, 168 Vine street, above 4th, 1859. Entered according to act of Congress in the year 1859, by Charles Selden, in the clerk's office of the district court for the southern district of Ohio.

PREFACE.

The public is deeply interested in any attempt to simplify the system of accounts known as bookkeeping by any means which does not
47 detract from its accuracy and reliability. The author of the little treatise which is herewith presented has endeavored to attain an improvement in bookkeeping in the line above indicated. With regard to the treasury or auditorial department accounts of either county, State or Federal Governments, he believes he has succeeded; so also with all corporate companies or individuals, keeping only few specific or ster'otyped accounts, but respecting mercantile or ordinary book accounts perfection is far from being by him attained, and the field is yet open to competition.

The condensed ledger expresses in its title its chief merit (condensation), but its author does not claim to have expelled ordinary books of original or detailed entries known under the respective names of memorandum-book, day-book, cash-book, or blotter; but the ordinary journals and ledgers, and indeed all journals and ledgers now in use which are known as works of condensation, require, after an elaborate examination of their contents, a distinct and separate balance sheet to test and prove their correctness, while the condensed ledger, by new forms and captions, comprises the three—journal, ledger and balance sheet—in one, and presents at a glance numerous accounts at various periods, with an accuracy, succinctness, comprehensiveness, satisfaction and economy, beyond precedent, and which, by the old forms and captions now in use, could never have been attained, if even approximated.

Believing that my condensed ledger simplifies and facilitates the
48 useful art of bookkeeping, it is cheerfully submitted to the scrutiny and patronage of all interested.

CHAS. SELDEN.

CINCINNATI, OHIO, *August*, 1859.

INTRODUCTION.

We will endeavor to make a brief and intelligible explanation of the form in bookkeeping which is introduced by the condensed ledger. The forms which follow this introduction contain within themselves their own demonstration; utility and simplicity are united in the structure of the new system to as great an extent as practice will allow, and they are carried much further than by any previous improvement.

A correct record of business transactions is necessary in all systems of bookkeeping, consequently there must be one or more books of original explanatory entry; but with regard to the condensing books now known, viz, the journal, a book of condensation which compacts the former in a comparatively small space, and the ledger, a recondensing book, which compacts the journal, and until now regarded the extreme condensing book of accounts, these are displaced by the condensed ledger, which fully occupies their place, and at the same time supplies a balance sheet determining its correctness the whole time, which important result an adept in bookkeeping will not fail to perceive at a glance.

For the benefit of students we propose now to enter into a detailed explanation of the modus operandi: First refer to the starting
49 point of the accounts of the auditor's office, page 7. The names of the separate accounts are under the caption "Sundries to Sundries," and immediately follows the principal account, showing the debit and credit of the treasurer, which is the keystone of the arch. To the left is the debit column, and to the right the credit column of the appertaining accounts. On page 8 the names of accounts are repeated, and the debits and credits of each respectively are brought forward as indicated in the columns to the left, while on the right are similar columns indicating the transactions of the then current month. The same page also contains a repetition of this principle, varying only in the time and amounts. On the ninth page the old year closes, which makes additional columns necessary, the names of accounts being enumerated as before. On the left are four columns, two for the debits & credits brought forward, and two for the debits and credits of the current month. On the right are two columns for the debit and credit totals, and two for the debit and credit balances. Here the aggregates are left and the balances only are carried forward to the columns on the left, on the same page, when the new year commences to be continued on the same principle as the old. The forms which show only monthly postings of accounts may answer for any other interval.

On pages ten, 11, 12, are the treasurer's accounts, which are based on the same principle, and resemble so nearly the auditor's accounts as to render explanation superfluous.

Referring to ordinary accounts on pages 13, 14, 15, the author
50 regrets their imperfection, they fall so far short of what he could desire, but perhaps they may serve to point others in the right direction.

To greatly simplify the accounts of extensive establishments doing credit business, and embracing an almost infinite variety of transactions, would be a masterly achievement, worthy to be classed among the greatest benefactions of the age.

The author, though always desirous of promoting the public good, does not, in this instance, disclaim a hope of pecuniary reward. To this end he has taken steps to secure his right to some personal compensation for what he thinks a valuable discovery. In addition to the copyright of this little book, he has applied for a patent right to cover

the forms of the publication, and prevent their indiscriminate use by the public.

51 *Part of Exhibit A to S. A. Campbell's deposition.*

AUDITOR'S OFFICE.

January.

1st Month. 1st Month.

Dr.		Sundries to sundries.		Cr.	
4,000	00	Treasurer in January.	Dr. $4,000 00	2,600	00
			Cr. $2,600 00		
500	00	Navy Department		1,000	00
400	00	War "		500	00
400	00	Post-Office "		500	00
400	00	Patent "		500	00
400	00	State "		500	00
400	00	Home "		500	00
100	00	Indian Bureau		500	00
6,600	00	Forward		6,600	00

NOTE.—Between the accounts on this and the following page eight months are supposed to elapse.

52 AUDITOR'S OFFICE.

9 Months. 10th Month.

Forward.				Sundries to sundries.		October.			
Drs.		Crs.				Drs.		Crs.	
100,017	93	73,286	15	Treasurer in October.	Dr. $31,218 16				
					Cr. $27,217 15				
1,103	97	10,000	40	Navy Department		2,251	54	3,215	12
14,187	43	17,011	60	War "		1,397	86	1,784	96
8,351	13	12,500	01	Post-Office "		11,516	43	2,953	29
1,639	19	11,500	27	Patent-Office "		7,419	83	11,196	54
20,763	41	8,749	75	State "		2,789	16	9,321	83
14,969	43	9,250	25	Home "		1,657	82	2,126	14
15,271	59	31,005	65	Indian Bureau		184	51	620	28
173,304	08	173,304	08	Forward		27,217	15	31,218	16

10 Months. 11th Month.

Forward.				Sundries to sundries.		November.			
Drs.		Crs.				Drs.		Crs.	
131,236	09	100,503	30	Treasurer in November.	Dr. $29,519 14				
					Cr. $7,864 13				
3,355	51	13,215	52	Navy Department		1,100	90	1,755	41
15,585	29	18,796	56	War "		1,090	10	1,923	14
16,867	56	15,453	30	Post-Office "		1,250	70	5,216	57
9,059	02	22,696	81	Patent-Office "		1,249	30	4,376	83
23,552	57	18,071	58	State "		796	84	7,100	53
16,627	25	11,376	39	Home "		393	16	7,217	47
15,456	10	31,625	93	Indian Bureau		1,983	13	1,929	19
231,739	39	231,739	39	Forward		7,864	13	29,519	14

11 months. Forward. Drs.		Crs.		12th month. December. Drs.		Crs.		Sundries to sundries.		12 months. Totals. Drs.		Crs.		12th month. Balances. Drs.		Crs.	
160,755	23	108,367	43	.....	...	.....	...	Treasurer in December.	Dr. $1,400 00. Cr. $700 00.	162,155	23	109,067	43	53,087	80	.....	...
4,456	41	14,970	93	100	00	200	00	Navy Department		4,556	41	15,170	93	.....	...	10,614	52
16,675	39	20,719	70	100	00	200	00	War "		16,775	39	20,919	70	.....	...	4,144	31
18,118	26	20,669	87	100	00	200	00	Post-Office "		18,218	26	20,869	87	.....	...	2,651	61
10,308	32	27,073	64	100	00	200	00	Patent Office "		10,408	32	27,273	64	.....	...	16,865	32
24,349	41	25,172	11	100	00	200	00	State "		24,449	41	25,372	11	.....	...	922	70
17,020	41	18,593	86	100	00	200	00	Home "		17,120	41	18,793	86	.....	...	1,673	45
17,439	23	33,555	12	100	00	200	00	Indian Bureau		17,539	23	33,755	12	.....	...	16,215	89
269,122	66	269,122	66	700	00	1,400	00	Balances forward		271,222	66	271,222	66	53,087	80	53,087	80

12th month. 1st month.

Bal'ces forward. Drs.	Bal'ces forward. Crs.	Sundries to sundries.	January. Drs.	January. Crs.
53,087 80	.....	Treasurer in January. Dr. $1,050 00 / Cr. $1,750 00		
.....	10,614 52	Navy Department	200 00	75 00
.....	4,144 31	War "	300 00	120 00
.....	2,651 61	Post-Office "	175 00	310 00
.....	16,865 32	Patent Office "	176 00	190 00
.....	922 70	State "	199 00	135 00
.....	1,673 45	Home "	325 00	125 00
.....	16,215 89	Indian Bureau	375 00	95 00
53,087 80	53,087 80	Forward	1,750 00	1,050 00

54 TREASURER'S OFFICE.

1st month. January. 1st month.

Dr.	Sundries to sundries.	Cr.
4,000 00	Cash in January. Dr. $4,000 00 / Cr. $2,600 00	2,600 00
		1,000 00
500 00	Navy Department	500 00
400 00	War "	500 00
400 00	Post-Office "	500 00
400 00	Patent Office "	500 00
400 00	State "	500 00
400 00	Home "	500 00
100 00	Indian Bureau	
6,600 00	Forward	6,600 00

NOTE.—Between the accounts on this and the following page eight months are supposed to elapse.

55 9 months. 10th month.

Forward. Drs.	Forward. Crs.	Sundries to sundries.	October. Drs.	October. Crs.
1,000,017 93	73,286 15	Cash in October. Dr., $31,218 16 / Cr., $27,217 15		
1,103 97	10,000 40	Navy Department	2,251 54	3,215 12
14,187 43	17,011 60	War "	1,397 86	1,784 96
5,351 18	12,500 01	Post-Office "	11,516 43	2,953 29
1,639 19	11,500 27	Patent Office "	7,419 83	11,196 54
20,763 41	8,749 75	State "	2,789 16	2,321 83
14,969 43	9,250 25	Home "	1,657 82	2,126 14
15,271 59	31,205 65	Indian Bureau	184 51	620 28
173,304 08	173,304 08	Forward	27,217 15	31,218 16

10 months 11th month.

Forward.				Sundries to sundries.				November.	
Drs.		Crs.			Drs.			Crs.	
131, 236	09	160, 503	30	Cash in November.	Dr. $29, 519 14 Cr. $2, 721 15				
3, 355	51	13, 215	52	Navy Department		1, 100	90	1, 755	41
15, 585	29	18, 796	56	War "		1, 090	10	1, 923	14
16, 867	56	15, 453	30	Post-Office "		1, 250	70	5, 216	57
9, 059	02	22, 696	81	Patent Office "		1, 249	30	4, 376	83
23, 552	37	18, 071	58	State "		796	84	7, 100	53
16, 627	25	11, 376	39	Home "		393	16	7, 214	47
15, 456	10	31, 625	93	Indian Bureau		1, 983	13	1, 929	19
231, 739	39	231, 739	39	Forward		7, 864	13	29, 519	14

11 months. Forward. Drs.		Crs.		12th month. December. Drs.		Crs.		Sundries to sundries.		12 months. Totals. Drs.		Crs.		12th month. Balances. Drs.		Crs.	
160,755	23	108,367	43					Cash in December.	Dr $1,400 00	102,155	23	109,067	43	53,087	80		
									Cr. $700 00								
4,456	41	14,970	93	100	00	200	00	Navy Department		4,556	41	15,170	93			10,614	52
16,675	39	20,719	70	100	00	200	00	War "		16,755	39	20,919	70			4,144	31
18,118	26	20,669	87	100	00	200	00	Post-Office "		18,218	26	20,869	87			2,651	61
10,308	32	27,073	64	100	00	200	00	Patent-Office "		10,408	32	27,273	64			16,865	32
24,349	41	25,172	11	100	00	200	00	State "		24,449	41	25,372	11			922	70
17,020	41	18,593	86	100	00	200	00	Home "		17,120	41	18,793	86			1,673	45
17,439	23	33,555	12	100	00	200	00	Indian Bureau		17,539	23	33,755	12			16,215	89
269,122	66	269,122	66	700	00	1,400	00	Balances forward		271,222	26	271,222	66	53,087	80	53,087	80

12th month. 1st month.

Bal'ce forward.				Sundries to sundries.		January.			
Drs.		Crs.				Drs.		Crs.	
53,087	80			Cash in January.	Dr. $1,050 00				
					Cr. $1,750 00				
.....	....	10,614	52	Navy Department		200	00	75	00
.....	....	4,144	31	War "		300	00	120	00
.....	....	2,651	61	Post-Office "		175	00	310	00
.....	....	16,865	32	Patent-Office "		176	00	190	00
.....	....	922	70	State "		199	00	135	00
.....	....	1,673	45	Home "		325	00	125	00
.....	....	16,215	89	Indian Bureau		375	00	95	00
53,087	80	53,087	80	Forward		1,750	00	1,050	00

57 ORDINARY ACCOUNTS.

1st month. January. Balances.

Dr.		Cr.		Sundries to sundries.	Dr.		Cr.	
4,000	00	2,800	00	Cash	1,200	00		
		4,000	00	Stock	.....	....	4,000	00
50	00	25	00	Expenses	25	00		
1,550	00	60	00	Corn	1,490	00		
200	00	15	00	Rye	185	00		
100	00	10	00	Oats	90	00		
75	00	35	00	Hay	40	00		
125	00	29	00	Barley	96	00		
900	00	26	00	Whiskey	874	00		
7,000	00	7,000	00	Balances forward	4,000	00	4,000	00

NOTE.—Between the accounts on this and the following page ten months are supposed to elapse.

11th month. Bal'c's forward. Dr.		11th month. Bal'c's forward. Cr.		12th month. December. Dr.		12th month. December. Cr.		Sundries to sundries.	12th month. Totals. Dr.		12th month. Totals. Cr.		12th month. Balances. Dr.		12th month. Balances. Cr.	
1,000	00			200	00	700	00	Cash	1,200	00	700	00	500	00		
		100	00			25	00	Commissions			125	00			125	00
100	00			19	00	24	00	Expenses	119	00	24	00	95	00		
300	00					110	00	Merchandise	300	00	110	00	190	00		
		900	00	150	00			Bills payable	150	00	900	00			750	00
900	00			200	00	300	00	Bills receivable	1,000	00	300	00	800	00		
10	00			20	00	10	00	Interest	30	00	10	00	20	00		
500	00			200	00	90	00	Corn	700	00	90	00	610	00		
190	00			100	00	40	00	Oats	290	00	40	00	250	00		
200	00			50	00	10	00	Hay	250	00	10	00	240	00		
200	00			30	00	15	00	Barley	230	00	15	00	215	00		
1,300	00			27	00	1,100	00	Flour	1,327	00	1,100	00	227	00		
75	00			700	00	50	00	Whiskey	775	00	50	00	725	00		
		750	00	365	00			John Doe	365	00	750	00			385	00
50	00					50	00	Richard Roe	50	00	50	00	"	"	"	"
		100	00	100	00			John Fish	100	00	100	00	"	"	"	"
		25	00	25	00			Robt. Jones	25	00	25	00	"	"	"	"
		100	00	100	00			Wm. Handy	100	00	100	00	"	"	"	"
		900	00			700	00	Thos. Johnson			1,600	00			1,600	00
750	00			1,000	00			Wm. Meyers	1,750	00			1,750	00		
		750	00	300	00			James Torland	300	00	750	00	"	"	450	00
		100	00			1,000	00	F. W. Morrison			1,100	00			1,100	00
1,000	00					1,000	00	J. B. Buchanan	1,000	00	1,000	00	"	"	"	"
		500	00	200	00	100	00	Lewis Bosner	200	00	600	00			400	00
		100	00	50	00			John Smith	50	00	100	00			50	00
		75	00	25	00			J. C. Donnehue	25	00	75	00			50	00
		125	00	125	00			F. W. St. Clair	125	00	125	00	"	"	"	"
		65	00	"	"			Isaac Jones			65	00			65	00
		1,985	00	1,338	00			John H. McGill	1,338	00	1,985	00			647	00
6,575	00	6,575	00	5,324	00	5,324	00	Balances forward	11,899	00	11,899	00	5,622	00	5,622	00

59 12th month. 1st month. 1st month. 1st month.

Bal's forward. Dr.		Bal's forward. Cr.		January. Dr.		January. Cr.		Sundries to sundries.	Totals. Dr.		Totals. Cr.		Balances. Dr.		Balances. Cr.	
500	00	.....	...	750	00	50	00	Cash	1,250	00	50	00	1,200	00	.....	...
.....	...	125	00	.....	...	25	00	Commission	.....	...	150	00	.....	...	150	00
95	00	.....	...	100	00	10	00	Expenses	195	00	10	00	185	00	.....	...
190	00	.....	...	200	00	100	00	Merchandise	390	00	100	00	290	00	.....	...
.....	...	750	00	300	00	.....	...	Bills payable	300	00	750	00	.....	...	450	00
800	00	.....	...	.....	...	300	00	Bills receivable	800	00	300	00	500	00	.....	...
20	00	.....	...	"	"	"	"	Interest	20	00	"	"	20	00	.....	...
610	00	.....	...	"	"	"	"	Corn	610	00	"	"	610	00	.....	...
250	00	.....	...	"	"	75	00	Oats	250	00	75	00	175	00	.....	...
240	00	.....	...	"	"	100	00	Hay	240	00	100	00	140	00	.....	...
215	00	.....	...	60	00	275	00	Barley	275	00	275	00	"	"	.....	...
227	00	.....	...	"	"	"	"	Flour	227	00	.....	...	227	00	.....	...
725	00	.....	...	50	00	775	00	Whiskey	775	00	775	00	"	"	.....	...
.....	...	385	00	"	"	"	"	John Doe	.....	...	385	00	.....	...	385	"
.....	...	1,600	00	"	"	"	"	Thos. Johnson	.....	...	1,600	00	.....	...	1,600	00
1,750	00	.....	...	"	"	1,750	00	Wm. Meyers, to 15 Jan	1,750	00	1,750	00	"	"	"	00
.....	...	.....	...	100	00	"	"	Wm. Meyers, after "	100	00	.....	...	100	00	"	"
.....	...	450	00	.....	...	"	"	James Torland	450	00	450	00	"	"	"	"
.....	...	1,100	00	1,100	00	"	"	F. W. Morrison, to 11 Jan	1,100	00	1,000	00	"	"	"	"
.....	...	.....	...	400	00	"	"	F. W. Morrison, after "	400	00	.....	...	400	00	"	"
.....	...	400	00	200	00	.....	...	Lewis Bosner	200	00	400	00	.....	...	200	00
.....	...	450	00	50	00	.....	...	John Smith	50	00	50	00	"	"	"	"
.....	...	50	00	25	00	10	00	J. C. Donnehue	25	00	60	00	"	"	35	00
.....	...	65	00	27	00	.....	...	Isaac James	27	00	65	00	"	"	38	00
.....	...	647	00	147	00	.....	...	John H. Magill	147	00	647	00	"	"	500	00
.....	...	.....	...	.....	...	179	00	T. D. Smith	.....	...	179	00	"	"	179	00
.....	...	.....	...	.....	...	110	00	Profit & loss	.....	...	110	00	"	"	110	00
.....	...	.....	...	.....	...	200	00	James Carlisle	.....	...	200	00	"	"	200	00
.....	...	.....	...	.....	...	"	"	Dormant accounts	.....	...	"	"	"	"	"	"
5,622	00	5,622	00	3,959	00	3,959	00	Balances forward	9,581	00	9,581	00	3,847	00	3,847	00

60 (Exhibit B, referred to in the testimony of Sheldon A. Campbell, is missing from the files and is not made a part of this transcript.)

61 SAMUEL V. MAYBERRY, a witness produced on behalf of complainants, of lawful age, being by me first duly cautioned, examined, and solemnly sworn, deposeth and saith, in answer to interrogatories to him propounded by Mr. Scarborough, of counsel for complainant, as follows:

Ques. 1. State your name, age, residence, and occupation.

Ans. My name is Samuel V. Mayberry; am fifty years old; I reside in Cincinnati, Ohio; I am book-keeper in the treasurer's office of Hamilton Co., Ohio; have been a clerk in that office for eleven years last past, and the last six years have been book-keeper there.

Ques. 2nd. What was your business prior to going into that office?

Ans. I was a merchant.

Ques. 3. What had been your acquaintance with kook keeping prior to that time?

Ans. I had kept books for a number of years.

Ques. 4th. What, if anything, do you know of Selden's system of book-keeping, as exhibited in Selden's book-keeping in Exhibits A & B, part of the deposition of Sheldon A. Campbell, and in book No. 1, now shown you and certified to on the fly-leaf by Aaron B. Champion, examiner?

Ans. I examined the above-referred-to books. I am familiar with them; have become familiar with No. 1, but have used book No. 3, which is certified to by Aaron B. Champion, examiner, in the
62 treasurer's office of this county for the past six years, except that No. 3 in some of its printed matter is ruled for Indiana, the ruling is the same in books used in the treasurer's office of this county.

Ques. 5. State the leading principles or the material features of the Seldon system of book keeping.

Ans. It consists in the condensation of the accounts, the readiness at any moment by which one can know the situation of the business kept therein at a glance.

Ques. 6th. How at a glance?

Ans. The work of the day, week, or month is presented to you on two pages, which in the ordinary system of book-keeping would cover many different pages. Under the old double-entry system, you would have to look at as many pages as there would be accounts. This is all shown on two pages in the Selden system. It also is practically a continual trial balance, so that you can see just how all accounts and business stand at once.

Ques. 7. Look at book marked No. 2, and certified by Aaron B. Champion, examiner, and state what difference, if any, there is in the principle and material features of this book and the Selden system.

Ans. I examined the book; I see no difference in the principal. The rulings are different for the entries of different funds. The names of the different funds are placed upon the left-hand side of the page in what
63 is called the balance sheet, while in the Selden system these names occur in the centre of the page. Also the word receipts appears at the head of the page on the right, while in the Seldon system it is on the right side of the left page. There is a credit and debit side of the accounts in the Selden system, while in number 2 it is not shown in the same manner as in that as ordinarily used.

Ques. 8. What, if anything, is there material, or as constituting a

substantial difference in the principal of the two systems in these additional columns for different funds in the register or record?

(Objection. Question objected to by defendant's counsel.)

Ans. I can perceive no difference; nothing at all, except as a matter of taste. I should think there would be more errors in entries in book two than in the Seldon system.

Cross-examination by Mr. Colston, counsel for respondent:

Ques. 1. Does not the principle, or what you call the principle, of Selden's system consist merely in arrangement? Is it not merely a way or mode by the use of certain captions, columns, and rulings to bring the accounts within a comparatively small compass, which without such arrangement would be spread over a greater space?

Ans. Not entirely. By Selden's system one or more books under the double-entry system is done away with altogether.

64 Ques. 2. Have you ever used Baker's forms?

Ans. I have not, sir.

Ques. 3. What opportunity have you had to investigate the Baker form, and what investigations have you made?

Ans. I have examined it but a few minutes, which I consider enough to understand it. I have seen a good many different forms of book-keeping, and have gotten up some myself for my own use.

Ques. 4. I understand you to say that there is no material or substantial distinction between Baker's forms and Seldon's for'. Please state what would, according to your idea, constitute a material or substantial difference.

Ans. I should not know how to go to work to make a substantial difference in anything like this Selden system. I don't consider the Baker system distinct from Seldon's system, except as a matter of taste. There is nothing new in it not found in the Selden system.

Ques. 5. In Selden's system, book No. 1, how are the various funds arranged? Are they not placed in perpendicular columns, one fund after another, under the head of disbursements, as shown on page E of Exhibit B, attached to Campbell's deposition?

Ans. They are on that page.

Ques. 6. In Baker's forms, book two, are not the funds arranged

65 differently, as shown by page two of book two of said forms?

Ans. They are ruled differently.

Ques. 7. Are you able to say what effect this difference in the arrangement of the funds, if any, would produce?

Ans. Not a particle in the accounts.

Ques. 8. What do you mean by this; do you mean in the general results?

Ans. I mean the result would be the same as to each fund.

Ques. 9. Would not the result be the same whether you use Selden's forms or relied upon the old forms of book-keeping?

Ans. Most decidedly. If we put a debit and a credit to an account the result would come out the same, no matter what form of book-keeping was used.

Ques. 10. Have you made such comparison between Baker's forms and Selden's as to be able now to swear an essential difference is not produced by arranging the funds in a horizontal line, as per book 2, page 2, or placing in the manner presented in Selden's book?

Ans. I have examined the books and made comparison, and see no essential difference between them. The same result is produced, but in a different manner.

Ques. 11. By placing the different disbursements out of the various funds, according to the arrangements of those funds as presented in Selden's book 1, page 2, is it possible to have the various warrants or orders drawn on the treasury placed upon page 2 of book 1 in the numerical order in which said warrants on orders are drawn, so that they will stand in their numerical order with consecutive dates?

Ans. It is possible to do it, but it is not done. We are not particular about it. It is not necessary to be done.

Ques. 12. Was Seldon's book 1, page 2, arranged or gotten up with that as one of its objects?

Ans. I don't know.

Ques. 13. Does it affect that object? Is its arrangement such as to do it?

Ans. Its arrangement is not such as to do it. If we desired it we could without any trouble.

Ques. 14. The arrangement of Seldon's forms not being such as to accomplish this object, are you not able to say that it was never designed by the author to accomplish that object?

Ans. I cannot say.

Ques. 15. I now refer to the right sheet of page two of Seldon's form book 1, and to the corresponding page of Baker's form book 2. Can you not point out a difference in the two?

Ans. The difference is in the receipts being at the top in Baker's form, book two, and the different funds, styled balance sheet, in book 2, and the different accounts named in the left hand side of the page in Seldon's book two, the names of the funds are in the centre of the page.

SAM'L V. MAYBERRY.

Subscribed in my presence and sworn to before me this 14th day of May, A. D. 1873.

AARON B. CHAMPION,
Special Examiner.

WILLIAM J. ABERNETHY, a witness produced on behalf of complainant, of lawful age, being by me first duly cautioned, examined and solemnly sworn, deposeth and saith in answer to interrogatories to him propounded by W. C. Scarborough, esq., of counsel for complainant, as follows:

Ques. 1. State your name, age, occupation and residence.

Ans. My name is William J. Abernethy; I am forty-seven years of age; residence, Cincinnati, Ohio; I am bookkeeper.

Ques. 2. For what length of time have you been a bookkeeper?

Ans. For about eight years.

Ques. 3. Where are you employed at present, and for what length of time have you been employed there, and if you have been employed there at different times, state the fact fully.

Ans. I am employed in the auditor's office of Hamilton Co., Ohio; went there first in the month of March, 1865, and remained there until the month of February, 1868, then commenced again in the month of December, 1871, and have been there ever since.

Ques. 4th. Examine the books now shown you, marked Exhibit B, and made part of the deposition of Shelden A. Campbell, and book No. 1, certified to by Aaron B. Champion, examiner, and state whether you are acquainted with the Seldon system of bookkeeping therein presented, and if so, further state what have been your means of becoming acquainted with it.

Ans. I examined these books; I am acquainted with the Selden system of bookkeeping therein presented. I became acquainted with it by having kept them some five years. I mean the Selden form has been used in the auditor's office of Hamilton County, Ohio, and there kept by me for about five years.

Ques. 5. What are the material features of this Seldon system—the leading principle or essential quality of it?

Ans. The various funds, dates, numbers, amounts, to whom paid, by what authority paid, are all on one page in the Seldon system.

Ques. 6. And they are arranged so as to show what?

Ans. To show all the transactions regarding each fund.

Ques. 7. State as briefly as you can, the difference between the Seldon system and the old fashioned double-entry system of bookkeeping, and what is gained by using the Seldon system?

Ans. The Seldon system, book 1, is a day book, journal and ledger combined. By using the Selden system a great deal of labor is saved.

Ques. 8. State whether or not, and how far if at all, the two pages used for current work, whether for a day, week, month or year, presents all the while the utility and has the quality of a balance-sheet?

69 (Objection. Question objected to by defendants' counsel.)

Ans. It does.

Ques. 9. Look at pages marked 2-2 in book No. 1, above referred to, both pages being treated as one, and corresponding pages of book No. 2, certified to by Aaron B. Champion, examiner, and state what are in your opinion the essential features of the auditor's record and auditor's register on those pages? I mean what is material to either as a system of record?

Ans. The columns for dates, numbers and amounts, to whom paid, for what purpose, and by what authority, give the same result. Those are the essential features.

Ques. 10. State whether or not there is anything else essential or material in arrangements as a record.

(Objection. Question objected to by defendants' counsel.)

Ans. There is nothing, in my opinion.

Q. 11. How many different accounts or funds have you in the centre column of your ledger in the auditor's office of Hamilton County?

Ans. Sixty or more.

Ques. 12. How would you arrange them if you was using a form like that of page 2, book 2, in your practice as bookkeeper? State whether or not you would not have to arrange them with the exception of nine of the accounts or funds precisely the same as you do now, in the register or record?

70 (Objection. Question objected to by defendants' counsel.)

Ans. I could only arrange them as far as they go. This page in book two is ruled for only nine funds. They would have to be arranged the same as now in the Selden system, which we use.

Q. 13. State whether or not in your position as bookkeeper it would be possible with the receipts upon the upper half of the right sheet of page two, book two, to keep your ledger account below it?

Ans. It would not.

Ques. 14. And why?

Ans. There would not be room enough.

Q. 15. State whether or not there are material differences; and, if so, what, between the system in this book No. 2, now before you, and the Selden system?

Ans. There is no material difference as to results, in my opinion.

Ques. 16. What material difference, if any, is there as to the principle or mode of the two?

Ans. None as to the result, in my opinion.

Ques. 17. Is there in the principle of the two? State whether or not there is any difference, and, if any, what, excepting as to the arrangements, transposition of columns, and change of captions?

Ans. None that I can see. Only as to the arrangement of the funds. In the principle there is none.

71 Cross-examination by Edward Colston, esq., of counsel for respondent:

Ques. 1. Please state what your business was before you first went into the auditor's office.

Ans. I was in the grocery trade as shipping clerk, assistant bookkeeper, and salesman.

Ques. 2nd. For whom were you bookkeeper before going into the auditor's office?

Ans. For John A. Clark & Co., this city.

Ques. 3. Where did you ever study bookkeeping?

Ans. Never studied it except by practice. What I know about it was from experience.

Ques. 4. How long were you bookkeeper before going into the auditor's office?

Ans. Three years.

Ques. 5. What else were you doing, during the three years referred to?

Ans. Was bill clerk and salesman and assisting generally in the store.

Ques. 6. Was it a wholesale store?

Ans. It was.

Ques. 7. At what time were you porter in that store?

Ans. I never was porter. I helped generally, have carried in coffee, sugar, etc.

72 Ques. 8. What duties does your present position in the auditor's office require you to perform; does it require you to do anything more than to fill the columns as existing in Seldon's form book 1, page 2, with figures which may be furnished you?

Ans. To enter receipts and disbursements, as drawn by the warrant clerk for the various purposes, in the proper columns in that book, and file, care for the vouchers.

Ques. 9. When did you first see Baker's form, as represented in book two, page 2?

Ans. In the year 1865, or 1866, or 1867, Mr. Baker showed it to me, while I was at the bookkeeper's desk in the auditor's office.

Ques. 10. Did you ever use it or make any particular examination of it?

Ans. I never used it. I examined it when he showed it me there.

Ques. 11. Have you ever examined it more than casually?

Ans. Can't say that I have.

Ques. 12. Will you be kind enough to define the principle pervading Selden's book one, page two?

Ans. It's the receipts and disbursements of various funds, placing them to the credit and debit side of the proper fund, in a condensed form.

Ques. 13. Does not the same principle enter into every system of bookkeeping?

Ans. It does.

WILLIAM J. ABERNETHY.

73 Subscribed in my presence and sworn to before me this May 14th, 1873.

AARON B. CHAMPION,
Special Examiner.

Adjournment.

By consent of counsel the further taking of these depositions is adjourned until to-morrow, Thursday, the 15th day of May, 1873, at the same time and place.

AARON B. CHAMPION,
Special Examiner.

Met pursuant to adjournment this Thursday, May 15th, A. D. 1873, at two o'clock p. m., at the office of Scarborough and Williams, No. 77 West Third st., Cincinnati, Ohio.

Present for complainant, W. S. Scarborough, esq.; on behalf of respondent, Edward Colston, esq. Aaron B. Champion, special examiner.

Cross-examination of William J. Abernethy, continued by Edward Colston, esq., of counsel for respondent:

Ques. 14. When you speak of the principle involved in Selden's porms, do you not mean or refer to Selden's forms as a plan or method for keeping auditors' and treasurers' accounts? Is that not what you mean by principle?

Ans. That is what I mean.

74 Ques. 15. Please state if Selden's plan does not consist of the formation of certain columns and line rulings, as set forth in book 1, page 2?

Ans. I don't know that it does particularly. It could be done without that ruling, by the transposition of the dates, numbers, and accounts.

Ques. 16. Suppose there were no rulings, no captions, no columns; would you call that Selden's form?

Ans. I would.

Ques. 17th. Please, then, state what constitutes Selden's form, if it is not the rulings, captions, and columns?

Ans. It is the principle in which the dates, numbers, and amounts, and to whom and for what purpose, and by what authority warrants are drawn on the various funds is shown.

Ques. 18. Is not all this shown by means of captions, columns, and rulings?

Ans. It could be just as well shown if there were no rulings.

Ques. 19. Then do I understand you to say that page 2 of book 1 would be just as useful if the page was an entire blank?

(Objection. Question objected to by plaintiff's counsel.)

Ans. What I consider to be the princip*le* features in book 1, left-hand sheet of page 2, is the date, number, amount, to whom paid, for whom paid, for what purpose, and by what authority.

Ques. 20th. Then do I understand you to say that the leading features, so far as auditor's record is concerned, is in providing a mode

75 of keeping accounts so as to present the date, the number of the warrant, the amount, person to whom paid, the authority by which

paid, and the purpose for which paid, and that it does not in any manner consist in line rulings or columns?

(Objection. Question objected to by plaintiff's counsel.)

Ans. Yes, sir.

Ques. 21. Could the auditor's accounts be in any manner kept intelligibly without showing the date, the number of the warrant, the amount, to whom paid, for whom paid, and by what authority, even though Selden's system had never been heard of?

Ans. It might have been kept intelligibly.

Ques. 22. How could the accounts have been kept without confusion, otherwise than by showing the date of a transaction, the number, the amount, the person to whom paid, the authority, and the purpose for which paid? Is it not necessary for the auditors always to show these things; are they not required to do it?

Ans. It could not have been kept correctly.

Ques. 23. I understand you to say you have never used Baker's forms?

Ans. I have not.

Ques. 24. You stated in your examination-in-chief that Baker's book, No. 2, page 2, could not be used in this county, did you not?

Ans. I did.

76 Ques. 25. Is there not, in your judgment, such difference between the arrangement in Baker's book 2, page 2, and Seldon's book 1, page 2, as to give rise to a preference in favor of one over the other?

Ans. The difference is in the transposition of the funds, and the rulings are different. There is no difference in the principle in the two books.

Ques. 26. Which would you prefer, and which do you prefer?

(Objection. Question objected to by plaintiff's counsel as wholly irrelevant to any issue in the case.)

Ans. Of course, not keeping books by the Baker form book 2, page 2, I would prefer the other. It is much the plainest and more convenient.

Ques. 27. How long did you say you had been in the auditor's office?

Ans. Nearly five years off and on.

Ques. 28. Having kept accounts in the auditor's office for nearly five years, and being well acquainted with Selden's forms, I now ask you to compare page 2 of book 1, and the corresponding page of book 2, and say which in your judgment is better adapted to suit the purposes they are intended to answer.

(Objection. Question objected to by plaintiff's counsel.)

Ans. The principle is the same, in my opinion, in both books. Mr. Selden's book 1, page 2, system is the best for this county.

77 Ques. 29. Please point out the difference that makes Selden's the best for this county; is it not owing to the difference in the arrangement in the columns under the head of disbursements?

Ans. There is plenty of room in Selden's form for all our work, which is not the case in the other.

Ques. 30. Is not the difference you mean to point out this, viz: that according to Baker's book, No. 2, page 2, and the arrangement of its columns horizontally, provision is made for only nine funds, and that according to the arrangement in Selden's forms the columns are fixed for any number of funds by writing them one under the other?

Ans. It is partly that, and also that in Baker's book there is not room for all the funds we have in this county.

Ques. 31. Is not the reason that there is not room in Baker's book for all the funds which you have in this county, because of the peculiar

ruling of Baker's book? Would there not be room enough if it was ruled like Selden's?

Ans. I presume there might be room enough, tho' I hardly think there would be if the receipts were as on the right sheet of book 2, page 2.

Ques. 32. Please answer the first part of the foregoing question.

Ans. I answer as above.

Ques. 33. Is not the reason that there is not room enough in Baker's book for all the funds in this county, owing to the peculiar arrangement in it of the columns, captions, places for disbursements, receipts, and balance-sheets?

78 Ans. If Baker's book was ruled as Selden's book, I presume there would be, as both books contain about the same space, and are about the same size.

Ques. 34. Are you willing to answer yes to the foregoing question?

(Objection. Objected to by plaintiff's counsel.)

Ans. Certainly, if ruled the same as Selden's.

Ques. 35. Please look at book 2, page 2, right-hand sheet, and book 1, page 2, right-hand sheet, and say if book 1 contains any balance sheet on corresponding page.

Ans. I examined books; it contains a balance sheet.

Ques. 36. Does it contain a balance sheet under that name?

Ans. It does.

Ques. 37. Are there any words balance sheet on right-hand page of page 2, book 1?

Ans. The words "balance sheet" are not there. The word balances is there.

Ques. 38. Is not the mode of keeping what is called the condensed ledger of Selden's book 1, page 2, according to what is known as the six-column journal of double-entry bookkeeping?

Ans. I never studied it.

Ques. 39. Is not the arrangement of the right-hand sheet of page 2, book 1, showing the funds in the centre, different from the arrangement of the corresponding sheet and page of book 2?

Ans. They are not the same.

Ques. 40. Are not the debit and credit columns on said page and sheet of said book one in reverse order?

79 Ans. I cannot say for certain.

WM. J. ABERNETHY.

Subscribed in my presence and sworn to before me this May 15th, 1873.

AARON B. CHAMPION,
Special Examiner.

By agreement of counsel, the further taking of these depositions is adjourned to Monday, May 19th, 1873, at same time and place.

Cincinnati, Ohio, May 15th, 1873.

SCARBOROUGH & WILLIAMS,
Counsel for Plff's.
EDWARD COLSTON,
Counsel for Dft.

Met pursuant to adjournment this Monday, May 19th, 1873, at two o'clock p. m.

Present, on behalf of plaintiff, W. O. Scarborough, esq.; on behalf of defendant, Edward Colston, esq. Aaron B. Champion, special examiner.

JOHN GUNDRY, a witness produced on behalf of complainant, of lawful age, being by me first duly cautioned, examined and solemnly sworn, deposeth and saith in answer unto interrogatories to him propounded by W. S. Scarborough, esq., of counsel for complainant, as follows:

Ques. 1. State your name, age, residence, and occupation.

80 Ans. My name is John Gundry; I am fifty-two years of age; I reside in the city of Cincinnati, and am proprietor of and superintendent of Gundry's Commercial College, in that city.

Ques. 2. How long have you been such proprietor and how long have you been acquainted with bookkeeping in all its departments?

Ans. Have been superintendant for about thirty (30) years; have been acquainted with the bookkeeping of all kinds for about thirty-five years.

Ques. 3. State whether you have examined Selden's system of bookkeeping, of which Exhibit B in the deposition of Shelden A. Campbell and book No. 1 are illustrations; and, if so, please state what are the essential features and leading principle of that system.

Ans. I examined the books; I am acquainted with that system. The principle of that system, as I understand it, is, that a large number of accounts on the double-entry system can be presented at one view on two opposite pages in which on the second page is involved a double-entry journal inseparably connected with ledger accounts and by which the ledger accounts can be aggregated or footings effective of one month with all the preceding months, including also a balance column upon the principles of double-entry for proving the work from month to month, thus presenting in one general view an' inseparably connected the ledger, journal, the proof of balance columns.

81 Ques. 4. State whether or not this is applicable to any period, as a day, a week, or month, or year?

Ans. Yes; depending on the matter to be written.

Ques. 5. State what, if anything, you know of the existence of any such system as in use prior to 1859.

Ans. I have had occasion to examine a great many different systems, but never saw any system having the principles of the Selden system before that time.

Ques. 6. Please look at book numbered No. 2, now shown you. State whether you have examined that; and if so, state whether or not there is anything new in it that is material not appearing in the Selden system; and if so, what it is. State fully.

(Objection. Question objected to by defendant's counsel.)

Ans. I examined the book. I see nothing new in it. It is an effort to obtain the same result at the Selden system by combining the same features. The ruling of the accounts are different, so that the headings are presented in the form of ruled columns in place of an account being under another, as in an ordinary ledger. But in the form headed balance sheet the same means are resorted to essentially as in the Selden system to obtain the same results as in what he terms his condensed ledger.

Ques. 7. State whether or not in the use of book ruled as No. 2

82 is, and where there are transactions during the period of the work presented upon the two pages with any number of funds between nine and fifty, the work can be put upon the register in perpendicular columns, as indicated by this ruling, and so that the transactions from day to day shall follow each other in the columns of dates and numbers as they occur.

Ans. It would be hardly practicable in county and government columns to get down all their accounts where they have many, and it

would be difficult to get them down correctly in carrying them out in so wide a space.

Ques. 8. How far, if at all, and in what way is it material to the ledger account, as to its material features and leading principle, whether the names of the funds be to the right, to the left, or in the centre?

Ans. It does not make a particle of difference except for convenience. The centre is preferable on that account.

Cross examination by E. Colston, esq., of counsel for respondent:

Quest. 1. Is not the leading feature of Selden's system the attainment of convenience in keeping the accounts it is intended for?

Ans. That is one thing. Still there is a principle in it which is applicable to other branches of business. It is particularly applicable to cash transactions. There are a great many accounts involved.

83 Ques. 2. Is there any element of bookkeeping in Seldon's system not before known to the art of bookkeeping? or is it an adaptation of principles and elements of bookkeeping to recording of particular accounts?

Ans. The fundamental principle of bookkeeping is that every debit must have a credit, and vice versa, standing in the relation of equality or equational of value, but at the same time there is no limit to the application of that principle in adapting it to the uses of business, and that is where the talent and ingenuity of a man can be manifested or displayed.

Ques. 3. Please point out specifically the respects wherein Selden's system, taking, for example, page 2 of book 1, differs from Baker's?

Ans. Baker has his ledger headings in the form of perpendicular columns extending over the two opposite pages, while Selden's system presents a much larger number of accounts in the regular form of a business ledger on one page. In other respects the two systems in regard to what is called the balance sheet under Baker's method is called a condensed ledger under Mr. Selden's. The placing of the items in the centre is a matter of no consequence as to the principle of the system.

Ques. 4. Do you treat or consider in your testimony that part of the right-hand sheet of book two, page two, under the head of balance sheet, as corresponding, or intended to correspond, with that part of book one,

page two, marked "condensed ledger"?

84 Ans. They are intended to represent or arrive at the same results.

Ques. 5. Are they not kept on a different plan, or designed to be kept on a different plan?

Ans. I think the design is the same, but it appears to me from a proper knowledge of double-entry bookkeeping, in book two, Baker system, the columns are reversed from what they should be.

Ques. 6. According to the manner in which that portion of page two, book 2, under the head of balance sheet is ruled, could that be kept up on the principles of double-entry bookkeeping? I mean is it arranged so as to necessitate that style of keeping the accounts as Selden's is?

Ans. Selden's carries out a consistent system of double entry, while the Baker system attains the same results. It is defective as to completeness in that respect, the columns being precisely the same, only reversed with regard to debits and credits.

Ques. 7. In bookkeeping is there not an advantage with regard to convenience or facility in having the names of the funds in the centre, as they are in the Selden system, over the arrangement of the funds in the side of the page, as in Baker's system?

Ans. There is an advantage, because it is more convenient to have them in the centre, and a bookkeeper is not so liable to make a mistake as when they are on the side.

Ques. 8. In Baker's book two, page two, under the head of balance sheet, is there anything more than the totals of disbursements
85 and the totals of receipts and a balance obtained by the deduction of one from the other?

Ans. The aggregates of the preceding months are brought forward as in the Selden system belonging to each amount, to which is added the month's transactions on that page, and the totals and balances carried out.

Ques. 9. Which is the simpler mode of keeping the condensed ledger, the one adopted by Selden or the one adopted by Baker, as represented in the one case on page 2, book 1, under the head of condensed ledger, and in the other book 2, page 2, under the head of balance sheet? Is not Baker's system the natural and more known way, and Selden's a method peculiar to himself?

Ans. The law of debit and credit is not arbitrary, but is a fixed principle, and therefore Selden's system is the more natural and not peculiar to himself. The rulings and method is peculiar to himself, but the principle runs through the whole range of accounts and can be readily understood by any one understanding the symple laws of debit and credit, and I should say no other person is fit to conduct a set of books; the right is the most simple way to my own mind.

Ques. 10. To a man not versed in bookkeeping, do you not consider he would encounter more difficulty in attempting to pursue Selden's system as exhibited under head of condensed ledger than he would
86 in pursuing Baker's system as exhibited under the head of balance sheet?

Ans. Selden's system is not so cumbersome, and a better view can be had of the whole thing at a glance. It is perfectly simple, and any man can understand it in a short time.

Re-examination:

Question. 1. How far, if at all, does either of these systems in their material features depend upon the captions of their columns; I mean in the words used, as for instance in the change in the general heading of auditor's register to auditor's records, or in the transposition of columns, or in the place of the column for the name of the funds?

(Objection. Question objected to by defendant's counsel on the grounds that the question does not relate to matter called out in the cross-examination.)

Ans. The change in the names amounts to nothing. These changes do not change the principle.

JOHN GUNDRY.

Subscribed in my presence and sworn to before me this May 19th, 1873.

AARON B. CHAMPION,
Special Examiner.

By consent of counsel the further taking of these depositions is adjourned to Wednesday, the 21st day of May, 1873, at same time and place.

Cincinnati, May 20th, 1873.

SCARBOROUGH & WILLIAMS,
Att'ys for Pl'ff.

EDWARD COLSTON,
Att'y for Defendant.

87 Met pursuant to adjournment this 21st day of May, 1873, at same time and place.

AARON B. CHAMPION,
Special Examiner.

It is admitted that the defendant in this cause has printed and published books of which Exhibit No. 2, attached to these depositions, is a copy, and like books especially adapted to the use of county treasury, and that he has offered and is offering said books for sale, and that the same for pay received by him have been and are in use in certain county auditors' and treasurers' offices in this the southern district of Ohio.

EDWARD COLSTON,
Att'y for Defendant.

UNITED STATES OF AMERICA.
State of Ohio, County of Hamilton, ss:

I, Aaron B. Champion, a special examiner, appointed under the sixty-seventh rule in equity, as amended by the circuit court of the United States for the southern district of Ohio, in the cause stated in the caption hereof, do hereby certify that the foregoing examinations were had pursuant to the annexed notice of counsel, to these depositions annexed, at the office of Scarborough & Williams, No. 77 W. Third st., in said district, commencing at two o'clock p. m. on the 13th day of May, A. D. 1873, and continuing from day to day by consent of counsel, as hereinbefore stated.

I further certify that on the 13th day of May, 1873, at two
88 o'clock p. m., and by consent of counsel on further subsequent days as hereinbefore stated, at said place, I was attended by Shelden A. Campbell, Sam'l V. Mayberry, William J. Abernethy, and Jno. Gundry, witnesses produced on behalf of complainant, they all being of sound mind and lawful age, and that all of the said witnesses were, previous to the commencement of their depositions, carefully examined and cautioned and solemnly sworn each one separately, by me sworn, to testify the truth, the whole truth, and nothing but the truth, and the depositions hereinbefore appearing were by me reduced to writing in the presence of the said witnesses, and were read over by me to the said witnesses, and thereafter subscribed by the said witnesses in my presence.

I further certify that I am not of counsel or attorney or relation of either of the parties to this cause or in any manner interested in the event of this suit.

In testimony whereof I have hereunto set my hand this 21st day of May, A. D. 1873.

AARON B. CHAMPION,
Special Examiner.

89 And afterwards, to wit, on the twenty-eighth day of November, in the year eighteen hundred and seventy-four, there was filed in the clerk's office of said court in said cause an agreement clothed in the words and figures following, to wit:

Circuit court of the United States for the southern district of Ohio. In equity.

ELIZABETH SELDEN *vs.* WM. C. M. BAKER. } No. 1620.

It is agreed by the parties that Charles Selden, late of Hamilton

County, in said district, deceased, was by birth a citizen of the United States, and resided in said district for many years prior to the 20th day of May, 1859, and continuously continued to reside in said district until his death, on the 30th day of July, 1871; that on the 19th day of May, 1859, he deposited in the office of the clerk of the district court of the United States for the said southern district of Ohio the title page of a book before the publication of the book of which a copy is an'exed to the deposition of Sheldon A. Campbell, filed herein, on the 2nd day of October, 1873, marked Exhibit A, said title page being recorded in record book G, page 84, in said clerk's office, a copy of said record being hereto annexed, marked M, and made part hereof; that on the first day of September, 1860, the said Charles Selden deposited in said clerk's office the title page of another certain book, before the publication of the book recorded in said book G, page 410, a copy of which record is hereto annexed, marked N, and made part hereof; that on the 20th day of
90 October, 1860, the said Selden deposited in said clerk's office the title of another certain book before the publication of said book recorded in said book G, page 422, a copy of which record is annexed marked O and made part hereof; and that on the same day he deposited in said clerk's office the title of another certain book before the publication of the book recorded in said book G, page 423, of which record a copy is annexed marked P and made part hereof; and that on the 24th day of October, 1860, the said Selden deposited in said clerk's office the title of another certain book before the publication of the book, said title being recorded in said book G, page 425 of the record, of which a copy is annexed marked Q and made part hereof; that on the sixth day of February, 1861, the said Charles Selden deposited in said clerk's office the title of another certain book before the publication of the book recorded in said book G, page 507, of which record a copy is annexed marked R and made part hereof; and that on the 24th day of May, 1861, the said Charles Selden deposited the title of another certain book before the publication of the book in said clerk's office recorded in said book G, page 561, of which record a copy is annexed marked S and made a part hereof.

It is further agreed that copies of said book marked Exhibit A and annexed to the deposition of Selden A. Campbell, and also books, one marked Exhibit B and others with the name of Aaron B. Champion, examiner, upon the fly leaf thereof annexed to and part of the deposition of said Sheldon A. Campbell, were, within three months of the publication of each thereof, respectively delivered to the clerk of the dis-
91 trict of the United States for said district; and that the said Selden caused to be inserted in the several copies of each of said books a statement on the title pages of each that the same was entered according to act of Congress by the said Charles Selden in the office of said district court; and that like copies were within three months from the time of publication of each of said books deposited in said clerk's office, one for the librarian of the Smithsonian Institute, one for the librarian of the Congressional Library, and one for the Commissioner of Patents, and thereafter duly delivered to them.

It is further agreed that the said Charles Selden dies leaving the complainant his widow and a will duly executed and probated in the probate court of Hamilton County, Ohio, on the 4th day of October, 1871, in and by which said Selden gave and bequeathed to the complainant "Selden's Condensed System of Book-keeping," as theretofore secured to him by copy-right, as in complainant's bill is set forth; and that upon the probate of said will the said court of probate appointed the com

plainant administratrix with the will of the said Charles Selden annexed, and caused letters of administration under the seal of the court to be issued to her; that on the 21st day of March, 1867, the defendant deposited in the district clerk's office for the southern district of Ohio the title of a book, the title of which is in words following, to wit:

"Baker's Register of Receipts and Disbursements with Balance-
92 sheet and Reports for County Auditors and Treasurers, by W. C. M. Baker."

EDWARD COLSTON,
Att'y for Def't.
SCARBOROUGH & WILLIAMS,
For Selden.

M.

SOUTHERN DISTRICT OF OHIO,
District Clerk's Office, to wit:

Be it remembered that on the 19th day of May, anno Domini eighteen hundred and fifty-nine, Charles Selden, of the said district, has deposited in this office the title of a book, the title of which is in words following, to wit:

"Selden's Condensed Ledger, or Book-keeping Simplified. The condensed ledger combines the journal, ledger, & balance sheet, so as to present at a glance numerous accounts at various periods, and is peculiarly adapted to governmental or corporate company transactions, by Charles Selden."

The right whereof he claims as author and proprietor in conformity with the act of Congress entitled "An act to amend the several acts respecting copyrights."

JOHN McLEAN, JR.,
Clerk of the District.

9 N.

SOUTHERN DISTRICT OF OHIO,
District Clerk's Office, to wit:

Be it remembered that on the first day of September, anno Domini eighteen hundred and sixty, Charles Selden, of the said district, has deposited in this office the title of a book, the title of which is in the words following, to wit:

"Selden's forms of Record for Vouchers and Money Orders suited to Auditors, Treasurers, and others; also his forms of reports for the same."

The right whereof he claims as auditor and proprietor in conformity with an act of Congress entitled "An act to amend the several acts respecting copyrights."

JOHN McLEAN, JR.,
Clerk of the District.

O.

SOUTHERN DISTRICT OF OHIO,
District Clerk's Office, to wit:

Be it remembered that on the 20th day of October, anno Domini eighteen hundred and sixty, Charles Selden, of the said district, has

deposited in this office the title of a book, the title of which is in the words following, to wit:

94 "Selden's Condensed Ledger, or Book-keeping Simplified. The condensed ledger combines the journal, ledger, and balance sheet, so as to present numerous accounts at a glance, and is peculiarly adapted to governmental or corporate company transactions, by Charles Selden."

The right whereof he claims as author and proprietor in conformity with an act of Congress entitled "An act to amend the several acts respecting copyrights."

JOHN McLEAN, JR.,
Clerk of the District.

P.

SOUTHERN DISTRICT OF OHIO,
District Clerk's Office, to wit:

Be it remembered that on the 20th day of October, anno Domini eighteen hundred and sixty, Charles Selden, of the said district, has deposited in this office the title of a book, the title of which is in the words following, to wit:

"Selden's Condensed Memorandum Book, designed for cash or other transactions, but peculiarly adapted to governmental departments, banks, and corporate companies, by Charles Selden."

The right whereof he claims as author and proprietor in conformity with an act of Congress entitled "An act to amend the several acts respecting copyrights."

JOHN McLEAN, JR.,
Clerk of the District.

95 Q.

SOUTHERN DISTRICT OF OHIO,
District Clerk's Office, to wit:

Be it remembered that on the 24th day of October, anno Domini eighteen hundred and sixty, Charles Selden, of the said district, has deposited in this office the title of a book, the title of which is in the words following, to wit:

"Selden's No. 3 Condensed Ledger, or Book-keeping simplified. The condensed ledger combines the journal, ledger, and balance-sheet, so as to present numerous accounts at a glance, and is peculiarly adapted to governmental or corporate company transactions. This ledger, like the author's first, copyrighted in 1859, has in distribution columns, but its deb'ts are on the left and its credits on the right side of the central column of accounts. By Charles Selden."

The right whereof he claims as author and proprietor in conformity with an act of Congress, "An act to amend the several acts respecting copyrights."

JOHN McLEAN, JR.,
Clerk of the District.

R.

SOUTHERN DISTRICT OF OHIO,
District Clerk's Office, to wit:

96 Be it remembered that on the sixth day of February, anno Domini eighteen hundred and sixty-one, Charles Selden, of the

said district, has deposited in this office the title of a book, the title of which is in the words following, to wit:

"Selden's Forms of Condensed Ledger. By Charles Selden."

The right whereof he claims as author and proprietor in conformity with an act of Congress entitled "An act to amend the several acts respecting copyrights."

JOHN McLEAN, JR.,
Clerk of the District.

S.

SOUTHERN DISTRICT OF OHIO,
District Clerk's Office, to wit:

Be it remembered that on the 24th day of May, anno Domini eighteen hundred and sixty-one, Charles Selden, of the said district, has deposited in this office the title of a book, the title of which is in the words following, to wit:

"Selden's Complete System of Book-keeping, comprising every
97 variety of accounts, by Charles Selden, which will contain all Selden's forms of record, condensed ledger, reports, and memorandum-book already copyrighted by him, and also the transpositions of all those forms."

The right whereof he claims as author and proprietor in conformity with an act of Congress entitled "An act to amend the several acts respecting copyrights."

JOHN McLEAN, JR.,
Clerk of the District.

98 *Respondent's testimony.*

Depositions of sundry witnesses taken before me, a notary public, Hamilton County, Ohio, on the tenth day of September, 1873, between the hours of 10 a. m. and 6 p. m., at the law-office of Jordan, Jordan & Williams, No. 30 W. Fourth st., Cincinnati, in said county, pursuant to the annexed notice, to be read in evidence on behalf of defendant, in an action pending in the circuit court of the United States for the southern district of Ohio, in which Elizabeth Selden is plaintiff and W. C. M. Baker is defendant.

SAMUEL F. RABER, being first duly sworn, deposeth as follows:

Ques. 1. Please state your name, age, residence, and occupation?

Ans. My name is Samuel F. Raber. I live in Portsmouth, Ohio. I am by occupation an insurance agent. I am thirty years of age.

Ques. 2. Please state if you are acquainted with a mode of keeping accounts of auditors, treasurers, and other county officials, known as Selden's system; and also whether you are acquainted with the mode of keeping such accounts known as Baker's system.

Ans. I am sufficiently to keep such accounts by either system.

99 Ques. 3. Please state if you are acquainted with the respective merits and features of the two books, and please state the means whereby you became acquainted with said books.

Ans. I am, by selling Baker's system in counties where I came in competition with Seldon's system.

Ques. 4. Please state what difference between the two books you are able to point out, as the result of your examination and study of the two books; state fully.

Ans. In the first place, in making entries in Baker's system, the orders are recorded numerically in their order, and immediately placed in their respective funds upon which the orders are drawn. In Selden's system the orders on each fund are separated before being recorded. In Baker's system the totals of the entries will prove as a total column in his system, will prove the correct addition of the other columns; there is no such proof in Selden's system. This refers to the left-hand page of the respective books, and the left part of the left-hand page of Selden's system the same will apply to the top of the right-hand page in Baker's system. The ledger portion of the two systems are different in the following particulars: In Baker's system the funds are printed on the left-hand side with columns to the right, while in Selden's the funds are printed in the centre with columns on each side. In Baker's system the receipts are debited and the disbursements credited, while in
100 Seldens the receipt's are credited and the disbursements debited.

I don't believe that any idea inculcate' by a review of Selden's system could be utilized in the creation of Baker's system, except to one acquainted only with the old double-entry journal and ledger system. It would convince that the old style could be simplified and condensed.

Ques. 5. Please state if the feature in Baker's book, whereby on the left-hand page a column of totals proves the columns of the various funds, gives to Baker's book any advantage over the book of Selden; if so, state what is it.

Ans. It does in guaranteeing the correct addition of those columns, and the result could only be obtained by repeating the additions without the total column.

Ques. 6. Suppose that in keeping accounts according to the Selden system a mistake should occur in adding up on the left-hand page the disbursements of any particular fund, what are the chances of detecting such error afforded by Selden's system, when the accounts are entered into a condensed ledger of Selden, corresponding with Baker's balance sheet.

Ans. There are no means of detecting it, and hence no means of correcting it.

Ques. 7. Please state what the chances of detecting such error according to Baker's system would be?

Ans. All entries made in the column of funds are carried into the total column, and the aggregate additions of the column funds
101 will equal; the total of the total columns and the footing of the columnn in the balance sheet headed disbursed or "received to" will prove the correct addition of the total column.

Ques. 8. Is not the accountant by Baker's system required to make two additions of all accounts appearing upon the left hand page, including both receipts and disbursements?

(Objection. Objected to as leading.)

Ans. He is, before carrying the result into the balance sheet.

Ques. 9. What similar acquirement, if any, is made by Selden's book?

Ans. There is none.

Ques. 10. Speaking with reference to simplicity, assurance of correctness, and the readiness with which any stranger might acquaint himself with the condition of the treasury at any time, how do the two systems compare?

Ans. Baker's is more simple, easier understood, has more checks, accountant is much less liable to error than Selden, and is in all respects, in my opinion, a far superior.

Ques. 11. Please state if the ruling of the two books, I mean the arrangement of columns, etc., are different?

Ans. They are.

Cross-examined:

Ques. 12. You are an agent of Mr. Baker, the defendant, are you not?

Ans. I am.

102 Ques. 13. How long have you been his agent?

Ans. I have acted in the capacity that I do now about five years.

Ques. 14. Have you ever used Mr. Baker's system practically in keeping a set of books; if so, when and where?

Ans. I opened a set of books, Baker's system, for Wayne County in January, 1868, for Gallia County in September, 1869, and for Meigs County in the same month and year. For Scioto County, in 1869, in March.

Ques. 15. You opened those books, did you not, as Mr. Baker's agent, and not as the practical bookkeeper in charge of the books in those several counties?

Ans. I did.

Ques. 16. Have you ever kept practically a set of books copyrighted by Chas. Selden?

Ans. I have not.

Ques. 17. Have you ever, as a practical bookkeeper, kept any set of books, of any kind whatsoever in any large business, except as you have stated above to have opened sets of the Baker books; if so, where and when?

Ans. I have. In Columbus from June, 1866, until May, 1868, taking a course at Miami Commercial College, at Dayton, was appointed by the city counsel of Portsmouth, Ohio, to examine and report upon books of

103 the city clerk, opened and kept new set of books for the city in 1872, was clerk of Portsmouth City Water Works, and kept the books pertaining to the same. Keep a regular set of books in my own business. My first experience was in the old double entry system, journal and ledger, and acquired my knowledge of bookkeeping therefrom. While keeping books in Columbus I was actuary of the Home Insurance Company.

Ques. 18. Please look at Exhibits B No. 1 and No. 2, referred to in complainants' testimony upon the second page of each book and state whether or not you do not find the word of disbursements at the head of each, and columns for the date, No. to whom paid, for what purpose and what amount?

Ans. I find the words "disbursements" and columns headed "date," "number 2 & 4" in each book, and column for the aamount.

Ques. 19. Please look at the last half of page 2, book No. 1, and the opposite side of page two, book two, and state whether or not you do not find at the head of each the words "receipts" and columns in each for the date, number, amount of, or from whom received, for what purpose paid?

Ans. I do find it so.

Ques. 20. So far as these columns are concerned, then the books are the same, are they not?

Ans. They are, but not original in either.

Ques. 21. Is not the relative position of columns the same with

104 the exception that the column for amount is in one case at the left, and in the other at the right?

Ans. They are.

Ques. 22. Please look at page 3, book No. 1, headed condensed ledger, and the lower part of page three, book No. 2, headed balance sheet, and state whether you do not find in each a broad column for funds or accounts, and also two columns to show the amounts brought forward from previous pages, two for "present receipts" and disbursements; two for total receipts and disbursements; two for debit and credit balances.

Ans. I find them so.

Ques. 23. Do you not find at the bottom of each page a space with the heading, "floating orders"?

Ans. Yes.

Q. 24. Leaving out the distribution column in page 3, book 1, which is only used occasionally for appropriations, are not the two pages the same, with the exception of a slight change in the arrangement of some of the columns and captions?

Ans. The arrangement is entirely different; while columns for the same purposes appear in each.

Ques. 25. Do you not find the arrangement of the last four columns the same?

Ans. The columns are similar, but the arrangement with relation to debit and credit are reversed.

Ques. 26. Does not the principal difference in the arrangement of columns consist in the fact that the accounts in No. 2 are thrown to the left, while those in No. 1 are thrown to the centre?

105 Ans. Yes, sir; but there is a great difference in the purposes to which the columns are appropriated, and in the number of the columns.

SAMUEL F. REBER.

Adjourned by consent of counsel until Friday, September 12, at ten o'clock.

Resumed the taking of testimony in pursuance of adjournment.

H. W. HAMILTON, being sworn, deposeth as follows:

Ques. 1. State your name, age, residence, and occupation.

Ans. My age is 26; my residence is Cincinnati; by occupation I am an accountant.

Ques. 2. Please state what acquaintance, if any, and what experience, if any, you have had keeping the accounts of auditor, treasurer, and other county officials according to the system known as Selden's?

Ans. I have been acquainted with and had experience in the use of Selden's Condensed Ledger for keeping accounts of auditors and treasurers for five years or thereabouts.

Ques. 3. Please state where and in what office this was, and what capacity you acted in?

Ans. Washington C. H., Fayette Co., Ohio, in capacity as chief clerk to the auditor, also deputy to the treasurer of said county.

106 Ques. 4. Please state if during those five years you have kept account according to Selden's system.

Ans. I have altogether.

Ques. 5. Please state if during that time you became thoroughly acquainted with the practical working of Selden's system.

Ans. My knowledge of the system, I believe to be thorough.

Ques. 6. Please state if you have ever at any time looked into the system of keeping such accounts known as Baker's system with a view of comparing Baker's with Selden's system.

Ans. I have.

Ques. 7. Please examine book No. 2, known as Baker's system, and already in evidence in this case by the plaintiff, and book No. 1, known as Selden's system, and also put in evidence by the same party, and state whether there is any, and, if so, what difference between the modes of keeping accounts incalculated by said books respectively.

Ans. There is a difference. In the first place the county orders, as issued by the auditor, are entered and numbered progressively in Baker's system. In Selden's the orders are entered unto each separate fund, as they have been issued, and not consecutively. There is a difference in the arrangement of the funds. In Baker's system the funds are arranged horizontally, and in Selden's system they are arranged perpendicularly. There is a difference in the mode of entering the re-
107 ceipts. There is a difference in the captions. The columns known as debit and credit in Selden's system are headed "received" and "disbursed" in Baker's system; each separate fund is charged with receipts and each separate fund is credited with disbursements.

(Counsel for complainant objects to the answer above given for the reason that before the witness had completed, the counsel for defendant attempted to stop the answer by requesting the person who is writing down the questions and answers to allow him to put another question, and for the further reason that the witness, while in the midst of his answer, endeavored to converse with the defendant in an undertone in regard to matters pertaining to his deposition; and for th' further reason that there is no officer present to control the examination, and that the examination is not formal, and that the counsel for complainant gives notice that he will proceed no further with this deposition until an officer be present to conduct it.)

Upon the last objection being entered, Mr. O. P. Caylor, notary public, takes charge of this examination, and the same proceeds under his direction and in his presence.

The counsel for complainant states that as he assented at the opening of the deposition to proceedings without the presence of a notary, he waives any objection upon that ground to that part of the deposition that has already been taken, but insists upon the officer taking charge of the deposition from this time forward.

Counsel for defendant begs leave to state that he did ask
108 a question to be put with a view of expediting this examination, and not by way of an attempt to interfere with or control, or in manner shape the answer the witness was then giving. He believes he had the right to do this.

The counsel for plaintiff has stated as one ground of objection to the preceding answer, that you, the witness, while in the midst of your answer, endeavored to converse with defendant; please state what you said, if anything to the defendant, or if you had any improper motive in what you did.

Ans. I said nothing, nor would I have any improper motive had I been permitted to ask a question.

Ques. 9. You have stated that in Selden's system the funds are entered perpendicularly on the left-hand page, and that in Baker's the funds are arranged on the horizontal line; please state what difference this produces in respect to numbering the orders.

Ans. They can't be numbered consecutively in Selden's system, from the fact that all orders issued from any particular funds are placed together under that distinct fund. In Baker's system the orders are all thrown together that have been issued for different purposes.

Ques. 10. Please look at Selden's book, page 2, under head of disbursements, and state how many columns there are.

Ans. Six.

Ques. 11. Please look at the corresponding page in Baker's book, and state how many columns there are under the head of
109 disbursements.

Ans. Fifteen.

Ques. 12. Please state how many columns there are in Baker's book under head of receipt and how many in Seldon's.

Ans. Thirteen columns in Baker's under that head; there are six columns in Selden's under that head.

Question 13. Please state whether or not there is in Baker's book, at the right-hand edge of the left-hand page, a column marked "total," and what figures should be entered in said column.

Ans. There is a column marked "total;" it is intended to contain the total disbursements from each fund.

Question 14. For what period of time?

Ans. You can enter the disbursements either of one day, one week, or one month.

Ques. 15. Please state if in any other portion of said page of said Baker's book there is a place for totals.

Ans. Yes, sir; there is a place for totals at the bottom of each fund column; also a grand total at the bottom of the total column.

Ques. 16. Please state what end is accomplished by this arrangement of totals.

Ans. You can prove thereby the footings of disbursements from each distinct fund.

Ques. 17. Please state if these features are found in the book of Selden.

Ans. They are not.

110 Ques. 18. That part of Baker's book which he calls balance sheet Selden calls what?

Ans. Condensed ledger.

Ques. 19. In Baker's balance sheet how many columns for figures are there besides the column for funds, and how many in Selden's?

Ans. In Baker's book there are eight columns for figures, and in Selden's book there are ten columns for figures.

Ques. 20. Please state what difference there is between the arrangement of funds in Baker's balance sheet and Selden's condensed ledger?

Ans. In the first place there is a difference in the captions. Baker's columns are headed "received & paid" or "received & disbursed" would be better. Selden's columns are headed debit & credit. In Selden's book the funds are debited and the receipts are credited in the aggregation of accounts. In Baker's book the receipts are entered as a debit to the fund and the disbursements are entered as a credit.

Ques. 21. In the condensed ledger of Selden where is the column of funds placed, and where are the figures placed in reference to the column of funds? How is this arranged in Baker's?

Ans. In Selden's book the column for funds are placed in the centre of the page with the figures on either side. In Baker's book the column for funds at the left hand corner of the right hand page with the figures running horizontally to the right.

111 Ques. 22. Please state what, according to Selden's condensed ledger, constitutes the debits of the funds and what the credits?

Ans. The disbursements are the debits and the receipts are the credits.

Ques. 23. Please state what is meant by the distribution column found in Selden's condensed ledger?

Ans. It is for the distribution of the taxes collected from various sources.

Ques. 24. Please state if such a column is found in Baker's balance sheet?

Ans. No, sir; they are not so specified in Baker's book.

Ques. 25. In Selden's condensed ledger I find at the head of the fund column and under the caption of "sundries" to "sundries" the word "treasurer" in large type with the words debtor and creditor under it. What does thit mean?

Ans. Simply to keep an account of the amount of money the treasurer has on hand with which he is chargeable.

Ques. 26. Suppose in Selden's condensed ledger in the first left hand column headed "debtor" you find the figures 58, and on the next column to the right of that in the column headed "creditor" you find the figure 50 on a line horizontal with the word treasurer in the middle of the page. What would the figure 58 and what should the figure 50 indicate respectively?

112 Ans. The figure 58 would indicate the amount of money the treasurer has received. The figure 50 would indicate the amount of money the treasurer has paid out.

Ques. 27. Suppose under the figure 58 and in the same column you find on a line horizontal with the county fund the figure 20, and under the figure 50 and in the same column the figure 10, what would the aforesaid figure 20 mean and what the figure 10?

Ans. The figure 20 would mean an amount of money paid out of the county fund, the figure ten would indicate the sum of money which had been placed to the credit of the county fund.

Ques. 28. Please state where these same transactions would occur in Baker's balance sheet and under what captions?

Ans. In the first place the amount the treasurer receives will be found in Baker's book at the bottom of the column in the balance sheet headed total received to December 1st, 1860, and the fifty dollars would appear at the bottom of the balance sheet in Baker's book under the heading of total paid out to Dec. 1st, 1860. The $20.00 in Baker's book will appear in his balance sheet in the column headed "total paid out to Dec. 1st, 1860," opposite the county fund, and the ten dollars would appear in his balance sheet in the column headed "total received to Dec. 1st, 1860," opposite the county fund.

Ques. 29. Suppose that in Selden's condensed ledger under the head of totals you find in the debtor column under that head the figures 124 and in the creditor column under that head the figures 141. Please state what the 124 would mean and what the 141?

113 Ans. The figures would mean that the treasurer had paid out more money than he had on hand. The figure 124 would show that he had that much on hand, and the figure 141 would indicate that he had overpaid his account $17.00.

Ques. 30. Where would the figures 124 and 141 be found in Baker's book?

Ans. The figure 124 would be found in the balance sheet headed "total received to Dec. 24th, 1860." The figure 141 would be found in the column headed "total disbursed to December 24, 1860."

Ques. 31. Please look at Selden's Condensed Ledger, and suppose the figures 58, 50, 124, and 141 to appear there according to the position

heretofore given, and state how the same would read from that book, and how you would begin to read it?

Ans. I don't understand the question in the manner in which it is put.

Ques. 32. What I mean is, would it not read, "Treasurer debtor to $58.00, creditor by $50.00;" treasurer debtor to $124.00, creditor by $141.00?

(Objected to as leading.)

Ans. It would be this way——

Ques. 33. Please state how long it took you to make yourself qualified to keep accounts according to Selden's system, so that you could do so without assistance or superintendence?

Ans. I comprehended the work, after hard study in a third trial.

114 Ques. 34. Please state which of the two books, Selden's or Baker's, require the most work of the accountant?

Ans. Judging from the appearance of Mr. Baker's book, the labor on Selden's book appears greater.

Ques. 35. Which system is more easily understood by a non-professional person?

Ans. To a non-professional person there is, in my opinion, more simplicity in Mr. Baker's book.

Ques. 36. Which system affords the lesser chance for errors to creep in?

Ans. There is a less chance in Baker's book for errors to creep in the several funds for the reason that each addition in the said funds is proven.

Ques. 37. According to which system is the accountant less liable to become confused?

Ans. In the use of Baker's system.

Ques. 38. If the auditor's accounts be kept by both systems, by which would a non-professional citizen the more easily and satisfactorily ascertain the exact state of the treasury?

Ans. I can't answer that question.

Ques. 39. Please state if Selden's book is still in use in Fayette Co.?

Ans. It is not.

Ques. 40. What book do they use then?

Ans. "Miltonberger's System of Accounts," I believe, is the name of the book they use.

115 Ques. 41. Does Miltonberger's book differ from both Selden's and Baker's books?

Ans. It does.

Ques. 42. Please state if you know of any other books on this subject?

Ans. I do not.

H. W. HAMILTON.

Cross-examined:

Ques. 1. Have you ever kept books by the Baker system?

Ans. I have not.

Ques. 2. You cannot state then from actual knowledge the working of that system, can you?

Ans. I can simply state from an examination, and not from any practical experience with the workings thereof.

Ques. 3. In your examination-in-chief you was asked, and stated what you conceived to be, the differences between the two systems, and between the two books. Will you now please look at books No. 1 and No.

2, exhibits in this case, upon the first and second pages of each book, those pages having heretofore been used in the foregoing depositions for the purposes of comparison, and state minutely and at length all the similarities which you find in said pages?

Ans. In one case the word "disbursements" occurs on the first page of each book. The words "date, number, to," & "for" are entered on the first page of each book, because the statutes require it.

116 Columns headed "date," "number," "to," & "for" are in each case ruled perpendicularly. On second page the funds are all alike, because such funds are created by law. Columns on this page are ruled in each case perpendicularly. Space allowed for floating orders are found in each book, only differing in the amount of space.

Ques. 4. Do you find that the columns for date number amount or total, "to & for," and by what authority, are the same and used for the same purpose in each?

Ans. The word amount is used only in Selden's book, and the word total is used in Baker's. The words date, number, amount, to, & for authority in Selden's book are intended for the same purpose as date, number, to, for, by, and total found in Baker's book, because the law provides for these headings.

Ques. 5. Do you not find also that the columns over which the words date, number, from, for, total, are written in Baker's book in page second, under the general head of receipts, are the same and used for the same purpose as the columns over which the words date, number, amount, of, for, are written in Selden's book, page 1, under the general head of receipts?

Ans. They are intended for the same purpose for the same reason as given in the previous answer.

Ques. 6. Do you not find that the columns debit and credit brought forward, the columns debit and credit for the month, the column

117 for accounts, the columns debt & credit, totals, the columns debit & credit, balances on page No. 2, Selden's book, under the head "condensed ledger," are the same, and used for the same purpose as the nine columns on second page of Baker's book under the head balance-sheet?

Ans. Eight columns in Baker's system are intended to bring about the same result as the eight columns in Selden's system save and except in the debit and credit columns, under the head of balances, are shown the amount of money overpaid, and in Baker's system the amount overpaid is shown in a separate column.

Ques. 7. I understand your answer to mean that the columns are similar, with the exception of the last column in Baker's balance sheet, which indicates the amount overpaid instead of the debit and credit balance as shown in the last column in Selden's?

Ans. That is what I intended to imply.

Ques. 8. The space devoted for floating orders is the same in each with the exception that it is a little smaller in Baker's, is it not?

Ans. Yes. sir; the position is the same.

Ques. 9. What other difference is there, if any? I mean in regard to the space devoted to floating orders?

Ans. There is double the amount of space in Selden's book; the lines in Baker's system are ruled wider.

Ques. 10. Is there any practical difference in the space devoted to floating orders in Baker's system and the same space in Selden's on the same page?

Ans. I am not sufficiently acquainted with Mr. Baker's system
118 to answer that question.

Ques. 11. How can you then give sworn testimony as to the differences between the two systems if you are not sufficiently acquainted with Baker's system to answer my former question? May you not have made mistakes in your former answers if you are so little acquainted with the Baker system?

Ans. The question put to me in my previous examination had no relation to this point. I do not profess perfection by any means, and there is the same liability for me to err as for others.

Ques. 12. Have you ever met Mrs. Selden, the complainant, before this examination; and, if so, where and when?

Ans. I have met and conversed with Mrs. Selden at Washington court-house, Ohio; it was about two years ago.

Ques. 13. Did you not at that time ask her why she did not sue Baker, the defendant, and say but when you heard Mr. Baker had got up a system similar to hers you wondered at it, as you knew he had no head for such business, or words to that effect?

Ans. I have no recollection of saying anything of the kind; I consider and always have considered Mr. Baker a good practical bookkeeper and thorough accountant. I have known Mr. Baker as long as I have been able to recollect any business man.

H. W. HAMILTON.

Further taking of testimony adjourned to Monday, September
119 15th, 1873, at 10 a. m.

Resumed pursuant to adjournment.

EDWARD LONGSHORE:

Ques. 1. Please state your name, age, and residence?

Ans. My name is Edward Longshore; I live in Cincinnati, Ohio; my age is 14.

Ques. 2. Please state if you are acquainted with W. C. M. Baker, the defendant in this case?

Ans. Yes, sir; I have seen him very often.

EDWARD LONGSHORE.

Adjourned to Tuesday, Sept. 16th, 1873, at 2 o'clock p. m.

Resumed pursuant to adjournment.

Ques. 1. Please state your name, age, residence, and what official position you hold at present, and how long you have held the same?

Ans. My name is Jno. L. Grey; my age is 28; my residence is Gallipolis, Gallia Co., Ohio; I am treasurer of that county; I have been in office one year. Before I became treasurer I was clerk in the office three months.

Ques. 2. Please state what system of book keeping you follow in keeping the accounts of said office?

Ans. Baker's system.

Ques. 3. Please state how long Baker's system has been in use in that office?

120 Ans. About four years.

Ques. 4, Please state if you have become acquainted with the practical working of Baker's system for keeping accounts?

Ans. I have become acquainted with the system of keeping county accounts.

Ques. 5. Please state if you have looked into book No. 1, known as Selden's system, with a view of comparing that with Baker's book, No. 2.

Ans. I have.

Ques. 6. Please state if there is any difference between the two, and be kind enough to point out some of those differences.

Ans. There is a difference. In the register of orders in Selden's system each fund order has to be separated and recorded, while in Baker's system the orders of each different fund are registered consecutively, and each fund has a separate column. In the register of order in Selden's system the footings cannot be proved, while in Baker's they can. In the receipts of the county in Selden's system the amounts in each fund are put down in the same column with the footing of each fund, while in Baker's each fund has a separate column. The footings in the receipts in Selden's system cannot be proven, while in Baker's they can. In Selden's the name of each fund is written in the centre of the balance sheet with the creditor and debtor column on each side, while in Baker's the name of the funds is written on the left of the
121 balance sheet, and the columns for the amounts to the right, and the footings show the amounts received and disbursed.

Ques. 7. Please state what end, if any, is gained by placing the funds in the register according to Baker's mode of arranging them that is not accomplished by Selden's.

Ans. One thing is, a person can copy the more speedily, and can prove the work.

Ques. 8. Please state why a person can copy into the register of the fund more speedily in Baker's than in Selden's.

Ans. Because in Baker's there are copied without regard to the fund, while in Selden's he has to have a separate place for each fund.

Ques. 9. Please state whether, according to Selden's mode of entering the funds into the register, the funds can be so entered as to admit of being numbered progressively.

Ans. I don't understand the question.

Ques. 10. What I mean is, can the funds, according to Selden's system, be so entered that they will stand in regular and numerical order from the top to the bottom of the page, without regard to the particular fund on which the order may be drawn; or does Selden number the orders in each fund separately, as, for example, does he keep up the numeration, beginning with the county fund, until all the orders on
122 that fund are disposed of, and then begin an enumeration when he comes to the next fund, as, for example, the bridge fund?

Ans. In Selden's you cannot copy the orders in numerical order from top to bottom.

Ques. 11. Please state whether in the use of the two systems the above differences in regard to entering the orders numerically, and in regard to the speed with which they can be entered, create a preference for Baker's system over Selden's.

Ans. I think they do create a preference for Baker's system. I would prefer Baker's system.

Ques. 12. Please state if Selden's mode of arranging funds in the register is deemed objectionable, or is it deemed desirable in view of Baker's arrangement.

Ans. I should consider it objectionable.

Ques. 13. With auditors and county treasurers, which mode of arranging funds is the more liked, Baker's or Seldon's?

Ans. I could not state which is used the more or liked the more by auditors and treasurers throughout the State.

Ques. 14. Please look at Baker's book No. 2, and Selden's book No. 1, and state whether the rulings of the columns are alike or unlike.

Ans. They are unlike.

Ques. 15. In Baker's book there is a column headed total—at the right hand edge of the left hand side of the page of page 2. Please state if you find this column in Selden's book.

Ans. I do not find this in Selden's book.

123 Ques. 16. Please state of what advantage this column is, especially with reference to the footings at the bottom of the page.

Ans. The advantages, you can add together the footings of each fund, and they will correspond to the footing of the total column.

Ques. 17. Suppose that in Baker's book, at the right hand edge of the right hand side, page 2, under the head of receipts, and at the foot of the column headed totals, you find the figures 66. Please state whereabouts in the balance sheet that same figure would appear.

Ans. It would appear at the footing of the third column, under the head of "received to."

Ques. 18. Would all the items of the first-mentioned column appear in the second-mentioned?

Ans. They would not, because in a total column it is the amount of each order, and in the balance sheet it is the footing of each fund.

Ques. 19. Please state how it is ascertained that the footing of the total column referred to is correct by the balance sheet.

Ans. In the balance sheet the footing of the third column is the sum of each fund, while in the total column the footing is the amount of each order.

124 Ques. 20. Please state which system, Baker's or Selden's, requires the less work of the accountant.

Ans. I think Baker's system requires the less work.

Ques. 21. Please state which of the two is less complicated in details and in arrangements, and which is the more easily understood.

Ans. I think Baker's is less complicated and more easily understood.

Cross examined:

Ques. 1. Have you ever kept books practically by Selden's system?

Ans. I have not.

Ques. 2. When did you first see the Selden books?

Ans. Yesterday, September 15th, 1873.

Ques. 3. Who explained their workings to you?

Ans. They were exhibited to me by Mr. Colston & Mr. Baker.

Ques. 4. You cannot state, then, from actual knowledge that Baker's system is any less complicated or requires any less work than Selden's would, if you were equally familiar with it?

Ans. I cannot, from any practical experience.

Ques. 5. Does not the column totals on page 1, Baker's book, represent the same thing as the column marked amount, under the head of disbursements, on first page in Selden's book?

Ans. The columns are used for the same amount, but for a different purpose.

Ques. 6. Looking at the first half of page 1, in Selden's book,

125 *book*, do you not find, in addition to the column marked amount, five columns, respectively intended to indicate the date, the number, to whom paid, for what purpose, and by what authority, and do you

not find those same five columns at the left hand of the first page in Baker's book?

Ans. I find that the columns correspond in both books.

Ques. 7. Looking at the last part of page 1, under the head of receipts, do you not find columns intended respectively to indicate the date, the number of account; of or from whom received, for what purpose paid, the amount paid, and do you not find that left hand page No. 2, Baker's book, five columns for the same purpose?

Ans. I find that the date, number, of or from whom received, for what purpose, corresponds in each system.

Ques. 8. Do you not find that Selden has a column for amounts?

Ans. I do.

Ques. 9. Has not Baker a column for amounts?

Ans. He has a column for amounts for each fund.

Ques. 10. Baker, then, with the exception of the column indicating authority, has all under head of receipts that Selden has? Answer yes or no.

Ans. No.

Ques. 11. What is there then that Selden has that Baker does not?

Ans. Selden has a column called amounts, where he places all
126 the funds, while Baker has a column for each fund.

Ques. 12. The amounts all appear then, do they not, in both, only Selden has one and Baker several columns for this purpose?

Ans. Yes, sir.

Ques. 13. Then do you not find that Baker has under the head of receipts all that Selden has with the exception of a column for authority?

Ans. I do, with the exception that Baker has a column for each fund; while Selden uses the same column for each fund.

Ques. 14. Do you not find on the second page of Selden's book under the head of condensed ledger, in addition to the list of funds, ten columns intended to represent, respectively, debit and credit, brought forward, debit and credit, distribution, debit & credit for the present month, debit & credit total, and debit & credit balance; and do you not find on page 2 Baker's book, under the head of balance-sheet, in addition to the list of funds, eight columns intended to represent respectively debit and credit, brought forward, debit and credited for the present month, total debit and credit, and debit and credit balance, or what is the same, balance or overpaid?

Ans. I find that in Selden's the first two columns the amounts brought forward, debtor & creditor in Baker' system, the first two columns are used for the same purpose, under the head of "total amount received" and "total amount disbursed." Baker has two columns for
127 "amount received" and "disbursed" for the month. Corresponding to the first column called debtor on the left of the name of the funds and the first column on the right of the same of the funds called credited, the debit & credit totals do not correspond, the debit & credit balance are similar. I find the first six columns in Baker' system represent debit & credit brought forward, debit & credit for the month, and "total amount of debit & credit of each fund" and the balance or overpaid of each fund.

Ques. 15. Please look at the two columns next before the two last in Selden's condensed ledger, headed, respectively, total debtor and total creditor, and the two columns next before the two last in Baker's book, headed respectively total received and total disbursed; and as you have said they do not correspond, will you please point out where they differ?

Ans. In Selden's system the amount received and disbursed for the month shows twice in the footing, change from debtor to creditor, and from creditor to debtor.

Ques. 16. Is not the use of the two columns the same in each so far as the various funds are concerned?

Ans. Yes, sir.

Ques. 17. Then, leaving out the distribution column, sundries to sundries, treasurer debtor and creditor, in Selden's condensed ledger, do you not find it substantially the same as Baker's balance sheet?

Ans. I find that it brings the same result, that the amounts
128 at the head of the columns and the footings are different.

Ques. 18. Are not the two sheets substantially the same?

Ans. They brings the same result, but the operation is materially different.

Adjourned taking of testimony to Wednesday, September 17th, 1873, at 9 o'clock a. m.

Resumed pursuant to adjournment.

Witness wishes to state that the first two columns in the condensed ledger and balance sheet agree with each other, except the amounts brought forward at the head of the columns and the footings.

Ques. 19. Please state wherein the material difference between Selden's condensed ledger and Baker's balance sheet which you mentioned in your last answer consists, leaving out of account Selden's distribution column, sundries to sundries, treasurer debtor & creditor.

Ans. In the first two columns of Selden's you begin with a balance brought forward. He places what is paid out in the creditor column and what is received in the debtor column, and the amount that is received and paid out opposite to the different funds is reversed. The amount received in the credit column and the amount paid out in the debtor column and in the column of totals, the same operation is repeated.

Ques. 20. Do you not find that the space devoted to floating
129 orders occupies the same relative situation and is the same in each with the exception that it is a little smaller in one than the other?

Ans. Yes.

JOHN L. GREY.

ANDREW F. FRAZER deposeth as follows:

Ques. 1. Please state your name, age, residence, and what official position you occupy at present, and how long you have held the position.

Ans. My name is Andrew J. F. Frazer; my age is 37; my residence is at Xenia, Ohio; I am auditor of Greene Co., Ohio, and have been since March, 1867.

Ques. 2. Please state if you are acquainted with the system of keeping accounts known as Baker's system and what practical experience you have had with the same.

Ans. I am acquainted with the system known as Baker's and have used it in keeping the accounts of the county of which I am auditor during the entire time that I have been in office.

Ques. 3. Please state how Baker's system works in your county as to giving satisfaction, etc.

Ans. It has proved to be a very convenient and accurate plan for keeping such accounts.

Ques. 4. Please state if at any time you ever examined the
130 Selden system of keeping accounts of auditors and treasurers; if so, at what period.

Ans. In February, 1867, immediately preceding my term of office as auditor, I saw an illustration of Selden's system published in pamphlet form by Morre, Wilstach, Keys & Co. Same is marked No. 2, and made part of my deposition. I examined the same carefully.

Ques. 5. Was such examination of a character to acquaint you with said Selden's system, and did you so become acquainted with it?

Ans. It was, and I became well acquainted with it.

Ques. 8. Please state which of the two systems is preferable, and what is it that creates that preference of one over the other.

Ans. I consider Baker's system the preferable one for the following reasons: the accounts of disbursements is entered as required by law; the orders being entered in numerical order; another being a total column, the footing of which proves the footings of the several fund columns; the balance sheet is arranged in the plainer and more natural manner. The workings of Baker's system are much less complicated and more easily understood.

Ques. 7. Please state if the systems of Baker & Selden are alike, or unlike, and point out the difference between the two.

131 Ans. They are unlike in the entering of disbursements. From Baker's book the orders are entered numerically and the amount of each order is extended into columns according to the fund on which the order is drawn. The amount of each order is also entered in the total column at the right hand of the page. The footing of this total column proves the footings of the several fund columns. Now, in Selden's system the orders on one fund are entered and footed, then in the same column are entered the orders of another fund, and so on. There is no proof of the footings of each of the several funds. The orders are not entered numerically. The same difference exists in keeping the items of receipts. In Baker's system the first line of the balance sheet contains the total receipts to a certain date. The first column of Selden's condensed ledger contains total received by the treasurer and total disbursed from each of the several funds. The same reversal in the order occurs in each of the following columns.

Ques. 8. Please state which system is the more easily understood by a non-professional person.

Ans. Baker's by all means.

Ques. 9. How long did it require you to familiarize yourself with Selden's system?

Ans. It took me three or four days, studying a good part of the time on it.

Ques. 10. What is there in Seldon's system that makes it more intricate and difficult to understand?

Ans. In Baker's system the receipts only are entered in col-
132 umns, headed "received," and disbursements only in columns headed "disbursed," in a natural order. In Selden's system, in columns headed "debtor" are entered both receipts and disbursements. The same items, disbursements and receipts, are entered in credit columns; footings are carried from debtor columns to the top of creditor columns, and vice versa. Selden's balance-sheet, condensed ledger, introduces the principle of double-entry bookkeeping; Baker's system does not.

Ques. 11. Please state which system is the more laborious to the accountant.

Ans. I have not used Selden's system, but I should judge from my knowledge of the theory of that system that it (Selden's) would be more laborious.

Ques. 12. Please state whether the rulings and arrangement of columns in Selden's condensed ledger are similar to the ruling and arrangement of columns and funds in Baker's.

Ans. The rules are somewhat similar, but the arrangement is different.

Ques. 13. Please state what difference there is in the position of the funds on the sheet between Selden's condensed ledger and Baker' balance sheet?

Ans. In Baker's system the names of the funds are on the left of the sheet; in Selden's in the middle of the sheet.

Cross-examined:

Ques. 1. Is there any practical difference between auditor's record and auditor's register?

133 Ans. I think not.

Ques. 2. Do you not find in each book in the part devoted to auditor's accounts a department headed disbursements and a department headed receipts, and a department to show the balances?

Ans. I find a department headed disbursements, one headed receipts, in each book; in Baker's system a department headed balance sheet; in Selden's, one headed condensed ledger.

Ques. 3. Look at the books now shown you, marked Exhibit No. 1, Selden's, and Exhibit No. 2, Baker's, and state if you do not find under the head of disbursements, in each, on the left-hand side of the first page, a column headed dates. And is not this column the same in each book?

Ans. I do.

Ques. 4. Do you not find also next in order a column headed number, and the same in each?

Ans. I do.

Ques. 5. Is there not also a column headed to denote whom paid, and is it not the same in each?

Ans. I find a column headed to, for the purpose denoted in the question in each sheet, but not in the same order on the sheet.

Ques. 6. Is not the column the same in each?

Ans. It is, for the same purpose.

(Question repeated, with the request that the witness answer it yes or no.)

Ans. 2. It is.

134 Ques. 7. Is there not also a column in each headed for denoting for what purpose paid?

Ans. There is.

Ques. 8. Is there not also a column next adjoining denoting by what authority?

Ans. There is.

Ques. 9. Is there not also a column for amounts, the difference being that while Seldon has but one column, Baker has several for this purpose?

Ans. In Selden's system there is but one column for amounts. In Baker's system there is a column for amounts for each of the several funds.

Ques. 10. With this exception the columns under head of disbursements are the same, are they not?

Ans. I think not.

Ques. 11. Did you not just say that the columns for date, number, to, for, and by what authority, were the same in each?

The witness wishes *wishes* to amend his answer to question nine, by adding "and a column for total amounts."

Ques. 12. Now, please answer ques. 11.

Ans. I did.

Ques. 13. Then the only difference between the columns on the two pages consists in Baker's having more columns for amounts and also a total column?

Ans. No; there is a difference in the order and arrangement of the columns.

135 Ques. 14. And difference except in the column for amount, which in Selden's is placed third in order?

Ans. In Selden's system the column for amount follows the column for number. In Baker's system the columns for amount follow the column indicating by what authority, and the total column follows the columns for amounts.

Ques. 15. (Question repeated.) Please answer yes or no.

Ans. Yes.

Ques. 16. What? The difference stated in answer to

Ques. 17. Look at first page of books No. 1 and 2, and state whether or not the first six columns in Baker's book are not the same, and do not perform the same operation and in the same manner as the first six columns in Selden's, supposing the six columns in each book to be used for the simple purpose of keeping the account of the county funds, and would not the only difference be that the amount of each item would be entered in Selden's book in column three, while in Baker's book it would appear in column six?

Ans. If but one *one* fund account was kept on Baker's book the same result would be obtained as by Selden's, except the extension of the amount in the total column, there being no total column provided in Selden's system.

Ques. 18. There being one fund kept, then I understand you to say that the first six columns in each book would be alike?

Ans. They would answer the same purpose, with the exception stated in question 17.

136 Q es. 19. As far as these six columns in each book are concerned, making no reference to a total column, and keeping one fund only to it—the county fund—would they not be just alike, with the exception that the amount would appear in the third column in Selden's and in the sixth in Baker's? Please answer yes or no.

Ans. The same end would be obtained.

The question repeated, with the request that the witness give a direct answer.

Ans. I cannot answer the question by yes or no.

Ques. 20. Why not?

Ans. Because, as I understand the question, neither yes or no would answer the question exactly.

Ques. 21. Supposing the first six columns in each book to be used for the purpose of keeping the county fund alone, making no account whatsoever of totals, would there be any difference whatsoever between the two, except that the amount in Baker's would appear in the sixth column, while in Selden's it would appear in the third? If so, please state what that difference would be

Ans. The same end would be obtained in one book as in the other.

Ques. 22. Would there be any difference? I refer now to the case stated in the previous question; would not the two books, so far as these six columns are concerned, answer just the same purpose
137 and in substantially the same manner?

Ans. They would.

Ques. 23. Would not the first five columns under the head of receipts serve for the same purpose and in the same manner, considering them as only for the purpose of keeping one fund, with the exception that the amount would appear in the third page in Selden's and in the fifth in Baker's?

Ans. They would serve the same purpose.

Ques. 24. Are they not the same, with the exception of the transposition of the column of amounts?

Ans. They are substantially the same.

Ques. 25. Looking now at Selden's condensed ledger and Baker's balance sheet, and leaving out of account Selden's distribution columns, do you not find in each a list of funds, two columns, devoted to debit and credit, brought forward, two columns for debit and credit for the present month, two columns for total debit and credit, and two columns for balances, or balance, or overpaid?

Ans. I find in Selden's system that the first two columns of condensed ledger are, first, debtor; second, creditor column. The first, or debtor column, is used as a debtor column by the treasurer, and a credit column to each of the respective funds; the second, or creditor column, is used as a creditor column for the treasurer, and the debtor column to each of the several funds. The first column of Baker's regist'r is used for total receipts for each of the several funds; the second column is
138 used for total disbursements from each of the several funds, amounts brought forward on both books. The columns representing the debtor and creditor for the month contain in Selden's system in debtor column total received for the month or other period, and the amounts disbursed during the month for each of the several funds. The creditor column is for total disbursed during the month or period, and the receipts for each of the several funds. The third column in Baker's register contains receipts for each of the several funds during the month or period only, and the 4th column disbursements for each of the several funds only. The two next columns Selden's ledger contain the debtor column, total received from the beginning of the year and total paid out of each fund during the same period. The creditor column contains total disbursements for the same period and total received for each fund. The fifth and sixth columns Baker's register contain fifth column total receipts from beginning of fiscal year for each of the several funds; sixth column, total disbursements during the same period for each of the several funds. The last two columns in each of the books contain the balances and amount overpaid in each fund, but in a different order; i. e., in Selden's system the amounts overpaid appear in the first column and the balances in the second column. In Baker's system the situation is just the same. Upon further examination I find that the situation is just the opposite.

139 Ques. 26. Leaving out of account the distribution column, and all things pertaining to the treasurer, what is there in the ruling of Baker's balance-sheet to prevent its being used the same as Selden's?

Ans. By leaving out the parts of the account as stated in the question and changing the headings it could be so used.

Ques. 27. Is not the space devoted to floating orders the same?

Ans. It is.

Ques. 28. Are you an expert bookkeeper?

Ans. I don't consider myself so.

Ques. 29. Are you sure that you thoroughly understand the Selden system, or may you be in error in regard to some parts of it?

Ans. I believe I understand the theory of Selden's system, but I may not be able to explain clearly everything pertaining to it.

Re-examined:

Ques. 1. In answer to question No. 25, in cross-examination, you say the columns representing debtor and creditor for the month contain in Selden's system in debtor column total received for the month or other period. Please now look at Selden's books and see where that total received for the month is placed, whether in the column of disbursed during the month for each of the several funds, or is it a little to the right of that column, and above it, under the word treasurer, dr.?

140 Ans. It is not in the column, but to the right of it, under the heading tre'surer, debtor.

Ques. 2. In Selden's condensed ledger, in the column brought forward, debtor & creditor, does not the column headed debtor contain both receipts and disbursements, and does not the column creditor contain disbursements and receipts?

Ans. They do.

Ques. 3. In said debtor column what is there to distinguish receipts from disbursements, they both being in the same colum' and having but one heading; is there anything?

Ans. There is nothing in the heading of that column to distinguish between receipts and disbursements.

Ques. 4. Is there anything at all in the column itself to do this?

Ans. There is nothing.

Ques. 5. Will the last two answers apply to the creditor column?

Ans. They will.

Recross:

Ques. 1. Please state what in the first column you conceive to be receipts, and what expenditures.

Ans. The amount opposite treasurer is receipts; the amounts opposite the name of funds are disbursements.

Ques. 2. Is there anything to show this in book No. 1, Selden's system?

Ans. There is nothing.

141 Witness desires to make the following explanation: In the first part of the answer to question 25, instead of saying the first or debtor column is used as a debtor column to the treasurer, and a credit column to each of the several funds, and the second or creditor column is used as a credit column for the treasurer and a debtor column to each of the several funds, I desire to say, by way of explanation, the first or debtor column is used as a debtor column to the treasurer and for amounts disbursed for each of the several funds. The second or creditor column is used as a creditor column for the treasurer and for amounts received for each of the several funds.

ANDREW F. FRAZER.

142 Ques. 1. State your name, age, residence, and occupation.

Ans. My name is E. F. Williams; age, 34; residence, Columbus, Ohio; occupation, book-binder, ruler of blank-books; have been en-

gaged in the business about fifteen years. I first went to work with the firm of Follett, Foster & Co., Columbus. The business then went into the hands of N. F. Lefevre, and from his hands to C. O. Fields. My branch of book-binding business has always been, and is now, that of ruling. There are three branches of the book-binding business, forwarding, finishing, and ruling.

Ques. 2. State what experience as a book-binder you have had in the publication of a work known as Baker's forms, being the work now in controversy in this case.

Ans. I never ruled the Baker form now in controversy, nor Selden's, but being an expert in the business of ruling I can point out the difference between the two forms when laid before me.

Ques. 3. Please look at the form of Selden now before you marked No. 1, and the form of Baker marked No. 2 now before you, and, as an expert in ruling, state what difference, if any, there is in the ruling and form of the two; if you say there is a difference, please point out the difference specifically and in detail.

(W. S. Scarborough, of counsel for plaintiff, appears and in-
143 sists that the testimony has been closed under the rules of the court, but while protesting against the continuance of the same, objects to the question on the ground that the witness is not an expert.)

(Objection.)

Ans. I have examined page 2 of each book, and do not see any similarity at all in the ruling; the columns of each book are altogether in different shape.

Ques. 4. Please state what difference there is between the two, so far as there being of the same pattern is concerned.

Ans. Book No. 1 is divided in the centre by what we call a division line, on page No. 2.

Ques. 5. Are they of the same or of a different pattern?

Ans. They are of a different pattern.

Ques. 6. In ruling blank books, who determines the arrangement of the rulings with reference to the character of the columns, amount of space, etc.?

Ans. The person that orders the book, generally.

Ques. 7. In publishing blank books with rulings in these columns and spaces, what is considered in the trade and what does in point of fact make or constitute the same pattern?

Ans. If they are both alike they are the same.

Ques. 8. In order to make two patterns the same, must the arrangement of the columns, their number, and their width of space, be similar?

(Objection. Question objected to as leading.)

144 Ans. In every respect but width of space.

Cross-examination:

Ques. 9. Are you a bookkeeper?

Ans. No, sir.

Re-examination:

Ques. 10. Please state what experience you have had in ruling books similar to the ones now presented to you.

(Objected to.)

Ans. I have ruled several of Mr. Baker's forms, which are all complicated forms, but have ruled neither of these forms.

Ques. 11. What experience have you had in ruling forms other than Baker's?

Ans. I have ruled all other forms, ledgers, and journals and railroad blanks.

Ques. 12. Please state if the knowledg' and experience you have acquired in your business of ruling blanks enables you to determine by inspection whether any two given patterns of ruling are the same or different.

Ans. Yes.

Recross-examination:

Ques. 13. You say you have ruled all other forms; what do you mean by that?

Ans. Such forms as come under the regular line of bookkeeping, shipping, blanks, way-bills for railroads, etc.

Ques. 14. Then you do not mean that you have ruled all other forms?

145 Ans. I suppose there are lots of forms I have not ruled. I rule such as come to me.

Ques. 15. And you rule them as directed, do you not?

Ans. Yes.

Ques. 16. You master the art of ruling, do you, but do you acquire practical knowledge of the use of the forms ruled?

Ans. If I had to use them, I probably could not fill them up.

E. F. WILLIAMS.

And the said WILLIAM H. PETERS, of lawful age, being by me first duly sworn, deposeth and saith as follows:

Ques. 1. State your name, age, residence, and occupation.

Ans. William H. Peters. Age 28; residence, Portsmouth, Ohio; occupation, at present, erecting lightning-rods; was formerly in the county treasurer's office as deputy county treasurer of Scioto County; was so engaged about three years up to October last.

Ques. 2. Please state what acquaintance you have with Baker's forms of keeping accounts of auditor, treasurer, etc.

Ans. Whilst I was deputy treasurer in the county treasurer's office of Scioto County, during the three years that I was there we used Baker's system all the time.

Ques. 3. Please state what book was used in that office prior to the introduction of Baker's form.

Ans. Selden's form.

Ques. 4. Please look at the Selden book, marked No. 1, and the

146 Baker book, marked No. 2, now shown you, at pages 2 & 3 of said books, and state what difference there is between the two as to their use and practical working, if any.

Ans. In the first place there is a difference in the manner in which disbursements are entered. In the Selden system, it is necessary to have all your orders in before you can begin your entries, as the book is not ruled to enter the different funds; in Baker's system, you can enter your orders right along, each day as they are issued, there being a separate column for each fund. There is also a difference in the manner in which the amounts are brought forward, Selden using the first column for debtor, and Baker the first column for creditor. There is a difference in the balance sheet.

Ques. 5. You said in your previous answer, that in the use of Baker's

system the accountant could enter the orders day by day as they came in, and that according to Selden's system this could not be done; please explain why.

Ans. In Selden's system there is but one column for amounts of all the different funds, and you necessarily have to have all your orders in and separate the funds and enter each fund separate. In Baker's system there is a column for each fund. You can enter your orders by number, and set it in the column to which it belongs.

Ques. 6. In using Selden's system, can the orders be entered upon the record day by day, or must you wait until you have received as many orders as you may see fit to enter upon any one page?

147 (Objection. Question objected to as leading.)

Ans. You have to wait until you have enough orders to fill a page, or until the end of a month.

Ques. 7. How do the forms of Selden & Baker differ, with regard to the time when the keeper of accounts can enter in the register of the one a record of the other the orders that come into the office?

Ans. They differ in the manner of ruling.

Ques. 8. What is the difference between the two systems, as to the time when you can enter the orders?

Ans. The difference is in the manner of ruling.

Ques. 9. What difference in regard to the time of entering the orders is produced, by the different manner in which Baker's book and Selden's are ruled?

Ans. Baker's book is ruled a column for each fund, and Selden's one column for all.

Ques. 10. What practical difference does this then make, in regard to entering orders; in regard to the times at which the orders can be entered?

Ans. It makes it very inconvenient for to keep your orders and only enter them once a month according to Selden's system, and hard to tell how your accounts stand during the month, when you have not your orders entered; by Baker's system, you can enter your orders daily, and tell just how your accounts stand without so much inconvenience.

148 Ques. 11. From your knowledge of the two books, which do you consider the better system?

(Objected to.)

Ans. Baker's.

Ques. 12. From your knowledge of the two books, *required* in the treasurer's office of Scioto County, would the difference and superiority which you say Baker's has held over Selden's be such as to amount to a recommendation of Baker's over Selden's, for the use in keeping public accounts of auditors, treasurers, etc.?

(Question objected to as leading.)

Ans. I would.

Cross-examination:

Ques. 13. Who was the treasurer at that time?

Ans. Chas. Slevins.

Ques. 14. How many were there of the working force in the office while you was in it?

Ans. There were two of us.

Ques. 15. What were your duties?

Ans. To assist the treasurer in the business of the office; each one attending to whatever came up.

Ques. 16. Did you do this in the keeping of the books, you and the treasurer?

Ans. We did; doing it the most of the time.

Ques. 17. What books, if any, had you kept before going into this treasurer's office, and when and where?

149 Ans. None, with the exception of my own private business book.

Ques. 18. What was that business and were the accounts kept by single or double entry?

Ans. Forming and teaching school, and kept *my* single entry.

Ques. 19. On the second page of the Baker form of which you have spoken, how many columns are there for separate funds?

Ans. Nine (9).

Ques. 20. Now, if you were keeping books in an auditor's or treasurer's office with books ruled as this second page, and there were 18 funds instead of nine, what would you do?

Ans. I would either double them up, or use two pages at once.

Ques. 21. Double them up, what do you mean by that?

Ans. Use one column for two or more funds.

Ques. 22. You mean, to be more specific, that you say the column marked "county" on this second page, or some other of the columns. You would at some point one half or more down the column *right* the name of some other fund, and make entries under it, do you not?

Ans. Either that or use the two pages at once. The book that I use had more spaces than the book shown me, and columns for all the funds.

Ques. 23. Are you quite sure that it had more spaces; and, if so, how many?

Ans. I am, but as to the number, I could not state. *Ques.* 24.

Ques. 24. How many funds entered into the books as you assisted in keeping them?

150 Ans. I could not say as to the number.

Ques. 25. Now, you said, in case that you had not balance enough for all the funds, you would either use two pages at one and the same time, or enter the names of the other funds for which there were not columns provided, part way down one or more the columns as might be necessary; would that not be any departure from the principle of keeping the Baker book; and, if any, in what and how?

(Ques. objected to.)

Ans. Using pages in case of necessity I do not think it would, but doubling them two funds in one column I believe would be a little. The system of this book as I understand it is to have a column for each fund.

Ques. 26. If you write the word refunders in the county column two-thirds of the way down and enter the orders under it, does that not make a separate column for refunders upon every principle and in every practical sense; and, if not, why not?

(Question objected to.)

Ans. Yes, sir; it makes a separe*ta* column.

Ques. 27. It does not then make any difference upon the principle whether the name of a particular fund—as, say, the Eighth street bridge, is written at the t'p of a page in a column, or part the way down one of the columns. The orders upon the Eighth street bridge fund being either under the name at the top or the name part the way down one of the columns. If there is any difference in principle, state what it is.

151 (Question objected to.)

Ans. It would make no difference in principle, but it would as a matter of convenience.

Ques. 28. Would that not be much more convenient than to use two pages at one time, and more economical also?

Ans. It would not be so convenient; it might be more economical.

Ques. 29. What would be done with the form of the balance sheet either on the third or fifth pages of the book in that case?

Ans. In case I use two pages in entering the disbursements or orders I would pass one of the balance sheets and use the other one.

Ques. 30. Are there columns of brought forward for disbursements and receipts in the two systems?

Ans. Yes.

Ques. 31. Are there columns for current disbursements and current receipts in each?

Ans. Yes.

Ques. 32. Are there columns of total debit and credit receipts and disbursements in each and so also columns of balances debit and credit?

Ans. Yes.

Re-examination:

152 Ques. 33. Suppose that in a county like Hamilton, or any other county you choose to take for the sake of example, it is designed by the commissioners to introduce Baker's system for keeping public accounts of the county, and knowing the number of county funds, and desiring to keep each fund separate, how in the ruling of the book could sufficient No. columns be provided in order to prevent using two pages or doubling them up as you have before stated?

Ans. You speak of Hamilton County. In that county you may have more funds than in other counties, and it would necessarily require the use of two or more pages, or a larger book.

Ques. 34. Have you ever in your use of Baker's book used two pages instead of one for entering orders?

Ans. I have used as many as three for one month; it requiring that many to hold the number of orders issued during the month, but never using more than one that I remember of, for the number of funds.

Ques. 35. What was the consequence in regard to convenience or inconvenience?

Ans. It was no more inconvenient to use two or more pages than one.

Ques. 36. Please state what difference there is, if any, between that part of Selden's book, called condensed ledger, and that part of Baker's book, called balance-sheet, so far as the entries into the column are concerned only.

(Objected as being in chief.)

Ans. They are the reverse.

W. H. PETERS.

153 And the said NOAH THOMAS, of lawful age, being by me first duly examined, cautioned, and solemnly sworn, deposeth and saith as follows:

Ques. 1. State your name, age, residence, and occupation.

Ans. My name is Noah Thomas; age, 40; residence, London, Ohio; occupation, county auditor of Madison County.

Ques. 2. Please state how long you have been county auditor of Madison County?

Ans. Ten years.

Ques. 3. Please state what form or system you used in keeping accounts while auditor, and how long you used such form?

Ans. I used Selden's system eight years.

Ques. 4. Please state if the system you have used as auditor of Madison County is the same as that now presented to you on pages 2 & 3 of book No. 1, already in testimony in this case?

Ans. Yes, sir.

Ques. 5. Please state what acquaintance you have with a book known as Baker's forms, being the same book already in testimony in this case, and marked No. 2.

Ans. I have examined Mr. Baker's system with a view to adopting it for the purpose of keeping accounts with the county treasurer of Madison County.

Ques. 6. To what extent did this examination of Baker's forms familiarize you with it?

(Ques. objected to as leading.)

Ans. To the extent that I was satisfied I could not use it to keeping account of the number of special funds.

154 Quest. 7. To what conclusion did your examination of Baker's form lead you with reference to the similarity or dissimilarity between Baker's forms and Selden's, and with reference to their respective merits and demerits, advantages and disadvantages?

(Question objected to as leading and irrelevant.)

Ans. The manner of entering disbursements are different, also of receipts, and the manner of balance-sheet is different. Mr. Baker's system has an advantage over Selden's in the entry of disbursements or orders. In Baker's system orders may be entered as they are issued, daily, while in Selden's orders can only be entered at such times as you may wish to strike balances.

Ques. 8. Please state what difference, if any, you can point out between that part of Baker's book called balance sheet and the corresponding part of Selden's book called condensed ledger, as to the situation of the fund and the manner of making the entries.

Ans. The debtor and credit column are reversed in the two syste's.

Ques. 9. What difference is there, if any, as to the situation of the fund column?

Ans. In Mr. Selden's system the fund column is situated in the sentre or middle of the page. In Mr. Baker's it is placed at the left of the page.

Ques. 10. What difference in the working of the two systems, if you know, does this difference as to the situation of the fund column in the balance-sheet of the one and the condensed column of the other create?

155 (Question objected to.)

Ans. The debtor and credit are reversed.

Ques. 11. Please state how the two books—Baker's & Selden's—compare as to the ease with which public accounts may be kept by the one or the other, if you know?

Ans. They can be kept with more ease on Mr. Baker's system of forms, for the reason that orders issued upon the county treasurer may be entered daily, enabling with more convenience to determine the condition of the various funds in the treasury at any time, without striking a balance.

Ques. 12. In your comparison of the two books, with a view of adopting Baker's system, what was your conclusion as to whether the two systems were different or alike?

(Question objected to.)

Ans. My conclusions were that they were diff'ent.

Cross-examination:

Ques. 13. What is the population of Madison County?

Ans. About sixteen thousand.

Ques. 14. What was your business before you became county auditor of Madison County?

Ans. Teacher.

Ques. 15. What, if anything, do you know as to what has been copyrighted—as to the Selden system of bookkeeping? State fully. I mean as to extent of his copyrights?

(Objected to as leading.)

156 Ans. I do not know. We have been using a system called Selden's system, which is the same as before me, now presented to me as No. 1, for which we pay three hundred dollars for the right to use for five years.

Ques. 16. But you do not know, do you, whether Selden's copyright cover other forms than those you have used, and transpositions of those?

Ans. I do not.

Ques. 17. You have stated that in the use of the Selden forms the orders cannot be entered as issued from day to day; is that because it is your opinion of the law, that the orders upon all the funds have got to be numbered as they are issued, not merely progressively as to the particular fund upon which any order is drawn, but progressively as to all the orders drawn irrespective of the funds upon which they are severally drawn?

(Ques. objected to.)

Ans. I understand the law to require orders to be numbered progressively irrespective of the fund upon which they are drawn, but in the use of Selden's system of form this cannot be done.

Ques. 18. Now, as you have been a county auditor for ten years, please inform me to what law you refer, the law requiring the registry of orders issued upon the county treasury?

(Question objected to.)

Ques. 19. Do you not know that in this county, and in several others in which Selden's forms are used, that the orders are entered from time to time as issued?

157 (Question objected to.)

Ans. I do not.

Ques. 20. In filing your vouchers upon issuing orders upon the different funds, are they filed together irrespective of the fund upon which the orders are drawn, or are the vouchers for orders upon each fund filed separately, as, say, vouchers for orders upon the county fund, by themselves?

Ans. They are filed separately.

Ques. 21. In the use of a form like that on page 2 of book 2 to which you have referred, suppose the number of funds drawn upon to be ten or more, what would you do?

Ans. I would do as I formerly did, and reject Baker's system.

Ques. 22. What difference is there in principal whether the entries of orders issued upon a particular fund begin under the name of fund, as, say, "building fund" at the head of a column, or under the name of a fund written half way down the column?

(Question objected to for irrelevancy.)

Ans. The principle is simplified by having it written at the head.

Ques. 23. How is it simplified?

Ans. By enabling the accountant to enter orders as they are issued, thereby enabling him to give a condition of the funds in the county treasury at a mere glance.

Ques. 24. Why cannot they be entered as issued, if the name of one or more of the funds is part way down the column?

(Ques. objected to.)

Ans. It could be done, but not in the use of the present form
158 of Selden's system.

Ques. 25. Look on page marked E, book exhibit B, in the testimony taken in this cause, and say if it is not there represented as being done?

(Ques. objected to as not dealing with a representation.)

Ans. It is.

Ques. 26. Is it not in fact done?

(Objected to as indefinite.)

Ans. It is so represented in the book of representation.

Ques. 27. If, in the form presented on page 3, there is any practical difficulty in entering orders as they are issued, upon the county fund, bridge fund, county infirmary fund, and building fund, state what it is. Supposing the matter of the page to be of real items, I desire to ask why any one of the items might not have been entered on the very day of its date and at that the moment the order was issued?

Ans. Acting on the supposition that there were real items it might be done. Acting on the supposition that there were real items, and being certain that a greater number of orders would not be issued up to the time of striking a balance than are shown in the representation, it could be done.

Ques. 28. State whether or not in your opinion there is not a difficulty to an accountant in doing accurate work, in making entries in a form as presented in page 2, book 2, where the work is close and heavy,
159 may the accountant not err either as to the line upon which the figures are to be entered, or as to the column to which they belong?

Ans. Not necessarily.

Ques. 29. Is there any difference in principle as to whether the names of the funds in the ledger or balance sheet stand upon the extreme left or in the centre of the form?

Ans. The principle is the same.

Ques. 30. Are there not the same columns brought forward, debits and credits, also for current receipts and disbursements, also for totals and balances?

Ans. They are not the same.

Ques. 31. In what respect do they differ?

Ans. There is an additional column in Selden's form for "brought forward."

Ques. 32. Point it out, that it may be marked.

Ans. The two first columns on the left of the ledger of Selden's system.

Ques. 33. What are the two first columns for in Baker's system, those standing to the right of the funds?

Ans. They may be used for different purposes; they may be used for a distribution of the semi-annual collection of taxes.

Ques. 34. Are they not for "brought forward," one for column of debits and the other for credits?

Ans. They may be used for that purpose.

Ques. 35. Can the form be used unless the columns are so used one for debits and the other for credits; if so, how?

160 Ans. They can be used for the distribution before stated.

Ques. 36. But if used for such distribution, what would you do for columns for brought forward?

Ans. I might use the next two columns to the right.

Ques. 37. Then what would you do for columns for current receipts and disbursements?

Ans. I should use it in connection with the two first columns to the right of column of funds in a distribution of semi-annual collection of taxes.

Re-examination:

Ques. 1. What acquaintance have you with the book in testimony marked Exhibit B, to which you have referred in your cross examination on sundry occasions?

Ans. I have none at all.

Ques. 2. When was the first time you ever saw it?

Ans. Since I came on the witness stand.

Ques. 3. I will now call your attention to page E of Exhibit B, and put this question: Suppose that on the first day of December, as therein indicated, there is drawn in the auditor's office an order on the county fund, and at the same time an order on the bridge fund, and an order on the county infirmary and on the building fund, and that the auditor is working his accounts upon the Selden system, as that system is exhibited or represented on page E of said Exhibit B, and suppose that it is desired to enter these orders upon the same day, and as they

161 have been drawn, how would you do it by that system?

Ans. If it were necessary to make the entries on the day the orders were issued, I could only guess that the space necessary to contain the number of orders to be issued during the month of December.

Ques. 4. Would the space that you had left for the respective funds of the prior month, be, or not be, as safe guide in all cases by which to determine the quantity of space to be left for December fund?

Ans. It would not.

Ques. 5. Recurring again to the same page of said book, and supposing that having guessed at the quantity of space to be left for county fund during December, you had entered immediately at the end of that space, bridge fund, and suppose that the space you had then guessed at for county fund should turn out insufficient, what would you do?

Ans. I should either have to erase the heading for bridge fund and the orders registered under it, or enter county orders in another column.

Ques. 6. What provision is made for such a contingency by the way in which Selden's forms are arranged?

Ans. There is no provision.

Ques. 7. In your practice of eight years in auditing and keeping public accounts of Madison County, Ohio, upon the Selden system, what has been your habit in regard to entering orders, either day by

162 day as they are issued, or at the end of some period of time, say a month; which of the two plans have you followed?

(Objection as in chief and irrelevant.)

Ans. I have followed the plan of making entries at the end of each month.

Ques. 8. What was your reason for adopting that plan?

(Objected to.)

Ans. My reason was that I did not know what space to leave for the orders of the different funds.

Ques. 9. Would the reason for deferring the entries to the end of the month exist if Baker's system were used?

(Objected to as in chief.)

Ans. It would not.

Ques. 10. Which plan is the better?

(Objected to as in chief and irrelevant.)

Ans. The plan of making entries daily.

Ques. 11. Look at that portion of book No. 1, headed condensed ledger, and the corresponding portion of the book No. 2, headed balance sheet, and state whether or not in book No. 2, under the head of balance sheet, there is a provision similar for such an account at the top of the page as the following: Treasurer, dr. to county fund, cr. to county fund. Please state whether the said condensed ledger and balance sheet are similar or dissimilar in that respect.

(Objected to as in chief.)

Ans. They are dissimilar.

Ques. 12. Does or does not that dissimilarity make a difference in manner of keeping the accounts in one or the other?

163 Ans. It does.

NOAH THOMAS.

164 And afterwards, to wit, on the ninth day of April, in the year of our Lord one thousand eight hundred and seventy-five, came the said complainant, by W. S. Scarborough and Kebler & Whitman, her solicitors, and filed in the clerk's office of said court her motion to strike from the files the appeal bond of the defendant in said cause, clothed in the words and figures following, to wit:

Motion.

U. S. circuit court, S. D. O. In equity.

ELIZABETH SELDEN, COMPLAINANT,
vs.
WM. C. M. BAKER, RESPONDENT. } No. 1620.

And now comes the complainant herein, by her attorneys, Kebler and Whitman, and moves the court to order the bond filed for an appeal herein by the respondent to be struck from the files, as having, by a mistake, been filed as a supersedeas bond instead of a bond for
165 costs of appeal only, which was intended; or, if it seems better to the court, that the respondent be directed, if he so desires, to file a bond anew for costs of appeal, with leave to withdraw the bond erroneously filed herein.

W. S. SCARBOROUGH.
KEBLER & WHITMAN,
Sol's for Comp't.

Affidavit of Francis H. Baldwin.—Filed April fifteenth, one thousand eight hundred and seventy five.

STATE OF OHIO,
Hamilton Co., ss:

Francis H. Baldwin, of lawful age, being duly sworn, states that he is a resident of the city of Cincinnati, Ohio, and a partner in the firm of

Wilstach, Baldwin & Co., publishers and booksellers in said city; that he is, and long has been, familiar with Selden's accounting system for public officers, copyrighted by Charles Selden; that said system is very valuable; that, as he is informed, one Wm. M. C. Baker has infringed upon said copyright; that he has seen the decree rendered
166 in the circuit court of the United States for the southern district of Ohio in the suit of Elizabeth Selden vs. said Baker; and that he is informed that said Baker has appealed from said decree to the Supreme Court of the United States; and that the bond given for appeal is only for one thousand dollars; and affiant states further, that being asked to state what would be the probable pecuniary loss and damage to the said Elizabeth Selden provided that the bond so given should be held as a bond for supersedeas or to prevent her from proceeding against said Baker to enforce her decree during two years from the time appeal bond was given, says that, from his knowledge of the system, and which affiant states is the best system of keeping public accounts ever invented, and the prior demand for it, and its use in many counties of Ohio and Indiana, and also that many counties hesitate to purchase it by reason of the claim set up by said Baker, that his system, as he calls it, is a cheaper one in price, and which he offers at a less price; and also because, in one instance he knows of,
167 and as he has heard in other instances when Selden's system had been bought for a limited time which has expired, refusal has been made to pay said Elizabeth Selden for a longer use of it, though still used, because of the controversy between said Baker and said Selden; that while he, of course, cannot state such loss or damage accurately, but only approximately, yet he has no hesitancy in saying that such loss to her for said period of two years would not be less than twenty-five thousand dollars, and it may exceed that; affiant also states that said Baker had no knowledge of any system of public accounts similar to the Selden system until that was published, and, as affiant believes, said Baker acquired all his knowledge of the condensed system of keeping public accounts from the said Selden system; that, according to the best impression and recollection of affiant, said Baker, as long ago as 1865 or '6, applied to the firm of Moore, Wilstach & Baldwin, through Mr. Moore, of which firm affiant was then a
168 partner, to be employed as an agent in introducing and selling said Selden system to the county officers of Ohio; that said firm then had control as publishers of said system, and were interested in the copyright, but the present firm has no such interest. And further affiant says not.

FRANCIS H. BALDWIN.

Sworn to before me and subscribed in my presence this 15th day of April, 1875.

JOHN A. CORBIN,
Notary Public, Ham. Co., Ohio.

Notary fee, 40c., paid by

Affidavit of Eleazer B. Baldwin.—Filed April 15th, 1875.

STATE OF OHIO,
Hamilton Co., ss:

Eleazer B. Baldwin, of the city of Cincinnati, of lawful age, being duly sworn, states that he is thoroughly familiar with the Selden system of keeping public accounts. That he was employed eight years as

clerk and bookkeeper in the office of the auditor of Hamilton
169 County. And that said system was bo't by the commissioners of said county and introduced into the auditor's and treasurer's offices while he was such clerk. That he thinks it was so introduced in 1858, and has been in use ever since. That while Moore, Wilstach & Baldwin, of Cincinnati, had an interest in said system, as publishers and in the copyright, he was employed by said firm, begin'ing in July, 1865, in travelling for them, to introduce and sell said system in Indiana and Ohio to the county officers. That he did introduce and sell the same in many counties of said State. That the affiant professes to be an expert in public account bookkeeping, and that both from his theoretical as well as practical knowledge of the said system, he has no hesitancy in saying that it is the most perfect and valuable system ever invented. That he was familiar with the so called system for keeping public accounts which Wm. M. C. Baker introduced and sold. That the same is a clear infringement on the Selden system. That as long
170 ago as before Moore, Wilstach & Baldwin employed affiant, or had any interest in said Selden system, affiant being then clerk in the auditor's office of Hamilton County, Ohio, and, as he remembers, about the year 1860, the said Baker, who lived in Green Co., and was then a clerk in the auditor's office in Green Co., came to affiant to get some general instructions and information as to the manner of keeping the accounts in the auditor's office. That affiant then showed him the said Selden system. That said Baker seemed much pleased with it, as being new to him; and that Mr. Selden, the author of the system, was then a clerk and bookkeeper in the treasurer's office in said Hamilton County. That Mr. Selden and this affiant, and also Mr. Steele, who was also clerk and bookkeeper in the auditor's office with affiant, all these shewed and explained said system to said Baker. That prior thereto, as affiant fully believes, said Baker had no knowledge of said system, and that all his knowledge as to a similar condensed system of
171 keeping public accounts was derived from said Selden system. That the Selden copyright secures all modes and forms of transposing captions and colum's. That affiant is informed that a decree has been rendered in the United States circuit court for the southern district of Ohio, in the suit of Elizabeth Selden vs. said Baker, for infringement and that said Baker has appealed and that the bond for appeal is only in the sum of one thousand dollars, and affiant being asked what will be the probable pecuniary loss or damage to Elizabeth Selden of said bond shall be held to be a supercedeas bond, to prevent Mrs. Selden from enforcing her decree for two years against said Baker, says that, from his knowledge of the enfringement Baker has made upon the system, and that he can continue to so infringe, and that by his underselling said Elizabeth Selden, in his pretended cheaper system, and also, by reason of the fact of such appeal, and the fear and hesitancy of
172 parties to pay Elizabeth Selden for her copyright system, while in litigation, and consequent refusal to renew old terms of purchase, or make new ones, the damage and loss to said Elizabeth Selden, at a low calculation, cannot be less than twenty-five to thirty thousand dollars. That affiant has no doubt that it is the most valuable copyright in the United States he knows of.

E. B. BALDWIN.

Sworn to before me and subscribed in my presence this 15th day of April, 1875.

[SEAL.]

JOHN A. CORBIN,
Notary Public, Hamilton County, Ohio.

Motion of Kebler & Whitman, att'ys for complainant, to correct entry on record.—Filed April 16th, 1875.

United States circuit court, southern district Ohio.

ELIZABETH SELDEN, COMPLAINANT, }
vs. } No. 1620.
WM. M. C. BAKER, RESPONDENT. }

173 And now comes the complainant and moves the court to correct the record in this case as to the bond given for appeal, by directing the clerk to add to said record that said bond is given for costs only, so as to conform to the truth of the fact.

KEBLER & WHITMAN,
Atty's for Complainant.

Affidavit of Howard L. Ross.—Filed April 16th, 1875.

United States circuit court, southern district Ohio.

ELIZABETH SELDEN }
vs.
WM. C. M. BAKER. }

Howard L. Ross, of the city of Cincinnati, of lawful age, being duly sworn, states that he is the husband of the complainant in this case, and that he went, at the request of the complainant, to the office of the clerk of this court, prior to the 3rd day of February, 1875, several
174 times after the rendition of the decree herein, and inquired what, if anything, had been done by the respondent as to the case as to a rehearing, or appeal, or putting in any bond; that he enquired of the clerk; that up to the said 3rd February he was informed that nothing had been done, except an appeal had been allowed. And on or about the 3rd February, 1875, he again called and enquired, and was then informed by the clerk, Mr. Thomas Ambrose, that a bond had been filed. Then affiant asked him what was the amount of the bond; the clerk replied, his recollection was that it was a thousand dollars, but he would look. He did so, and showed me the bond. I then asked what was the effect of the bond on the case as to whether it set aside the decree, or whether the injunction still remained in force; and the clerk replied that he thought that this bond don't set aside the injunction or affect the decree; that it a bond for costs; that this statement of the clerk affiant repeated substantially to Mr. Scarborough, the attorney of Mr. Sheden, and so repeated it on the same day that the clerk had told him. And affiant further says, that in consequence of said
175 information so given by said clerk, both Mrs. Selden herself, and her attorney, Mr. Scarborough, paid no further attention to the bond, believing it to be only one for costs, until affiant, in Columbus, and Mrs. Ross, formerly Mrs. Selden, were handed the circular of said Baker, the same one now attached to the affidavit of Jno. C. Hill, filed herein; that the auditor of Franklin County, Ohio, handed said circular to them; that on reading said circular, it appeared that said Baker considered or stated that the effect of said bond was to set aside said decree; that said circular was not handed them until in the last week of March, 1875. And affiant further that but for the information of said clerk a motion would have been made at once in court, during the

term, to have the bond increased in amount, or expressly named as a bond for costs only on the record.

HOWARD L. ROSS.

Subscribed and sworn to before me this 16th day of April, 1875.
THOMAS AMBROSE, *Clerk.*

176 *Affidavit of John C. Hite.—Filed April 16th, 1875.*

THE STATE OF OHIO,
Franklin County, ss:

John C. Hite makes oath and says that the circular hereto attached is a true and full circular and just such a one as Wm. C. M. Baker sent him bearing the same date of the month and same year, and said John C. Hite says that he is auditor of Fairfield County and the circular was sent to him as such.

JOHN C. HITE.

Sworn to and subscribed before me this 15th day of April, A. D. 1875.
[SEAL.] CHARLES O. HUNTER,
Notary Public.

STATE OF OHIO.
Franklin County, ss:

I hereby certify that the interlineations in the above affidavit were made by me, viz., and said "sent to him as such" and "county."
[SEAL.] CHARLES O. HUNTER,
Notary Public.

Circular.

COLUMBUS, O., *March 19th*, 1875.

177 County commissioners, auditors, and treasurers:

GENTLEMEN: I am surprised to learn the effort that is now being made to extort money from counties using books known as W. C. M. Baker's system of accounts, and this circular is issued to give you what information I have upon the subject. There has been a suit by Seldon against me for infringement and a decree given that some portions of my books are an infringement. From this decision I have appealed; the hearing will be in Washington City, and until that is over *over* there will be no cause for anything to be done by any one using the books published by me. I have completed my book of 1875; that is as far superior to the old one as the old one was superior to Seldon's; that we are ready to furnish, and should they succeed in maintaining the present decree, we are ready to replace the books sold by us with this book of 1875 for an unexpired term. Sample sheets of this book will be sent to any one desiring them. For your further infor-
178 mation I copy and send you extracts from the copyright laws in force August 1, 1874:

"SEC. 4964. Every person who, after the recording of the title of any book as provided by this chapter, shall within the term limited, and without the consent of the proprietor of the copyright first obtained in writing, signed in presence of two or more witnesses, print, publish, or import, or knowing the same to be so printed, published, or imported, shall sell or expose to sale any copy of such book, shall forfeit every

copy thereof to such proprietor, and shall also forfeit and pay such damages as may be recovered in a civil action by such proprietor in any court of competent jurisdiction.

"SEC. 4967. Every person who shall print or publish any manuscript whatever, without the consent of the author or proprietor first obtained (if such author or proprietor is a citizen of the United States or resident therein), shall be liable to the author or proprietor for all damages occasioned by such injury.

179 "SEC. 4968. No action shall be maintained in any case of forfeiture or penalty under the copyright laws, unless the same is commenced within two years after the cause of action has arisen.

"SEC. 4969. In all actions arising under the laws respecting copyrights, the defendant may plead the general issue, and give the special matter in evidence.

"SEC. 4970. The circuit courts, and district courts having the jurisdiction of circuit courts, shall have power, upon bill in equity, filed by any party aggrieved, to grant injunctions to prevent the violation of any right secured by the laws respecting copyrights, according to the course and principles of courts of equity, on such terms as the court may deem reasonable."

There seems to be nothing in the laws that would prevent any one from using a book purchased; the publisher is the party with whom the parties aggrieved have to deal, and the whole meaning of the law seems to be to prevent publishers interfering with each other's rights.

180 Section 4963 states that no action shall be maintained in any case of forfeiture or penalty under the copyright laws, unless the same is commenced within two years after the cause of action has arisen.

The book sued upon was issued in 1867; the suit was not commenced until 1872; given five years from the time the cause of action had arisen.

Yours, respectfully,

W. C. M. BAKER.

P. S.—The sheets we will send can be ruled to carry thirty-five accounts.

N. B.—If you will refer to any standard author on bookkeeping, you will find in it rulings for a six-column journal. Compare this ruling with what they call Seldon's ledger, and form your own conclusions.

NOTE.—We have just been handed a paper published in London, Ohio, which contains an article intended to give the impression that Madison County had been using other than Seldon's books; the county was using the original Seldon's book.

Affidavit of Thomas Ambrose.—Filed April 16th, 1875.

1620.

STATE OF OHIO,
Hamilton Co., ss:

181 Thomas Ambrose, clerk of the circuit court of the United States for the southern district of Ohio, being duly sworn, states, that the bond for appeal in case 1620, of E. Seldon vs. M. C. M. Baker, in the circuit court, was, as he recollects, either sent or handed to him by some one, and he then filed the same on the third day of February, 1875; that nothing was said to him then, or at any time prior to the filing thereof, as to whether said bond was intended for costs or for costs and damages

as a supersedeas bond, but affiant says that he considered it a bond only for costs, as such filed it, and did not mark it or enter it on the docket as a supersedeas bond, as is affiant's custom and habit, and as is the practice of the office when a bond is given is to secure damages as well as costs, and as the record now stands, affiant supposed it to be a bond for costs only, until on being questioned he read the bond and found it to be one for damages and costs. The entry allowing the appeal and fixing the amount of bond was drafted by Mr. Colston, attorney
182 for respondent, and entered by me just as it was drawn. Affiant further states that no instructions or direction as to said bond, as to its character, whether as one for costs only or for costs and damages, was given him by the court.

THOS. AMBROSE.

Subscribed and sworn to before me this 16th day of April, 1875.

AUBREY WINSLOW,
U. S. Commissioner.

Statement of sureties on bond.—Filed April 16th, 1875.

COLUMBUS, O., *April 15th*, 1875.

To the judge of the United States circuit court at Cincinnati:

In the matter of security for W. C. M. Baker, in a case now pending in one of the Cincinnati courts, in which Elizabeth Seden Ross is plaintiff and said Baker defendant, it is our desire not any longer to be responsible as his bondsmen, it being understood by us when we signed the bond that it was a mere matter of form for costs.

RICHARD NEVIN.
WM. JAMISON.

183 To his honor, Judge Swing, of the circuit court for 6th judicial circuit and southern district of Ohio, at Cincinnati, care Howard L. Ross:

Circular of Elizabeth Selden Ross and Howard L. Ross.—Filed April 16th, 1875.

CARD.

The validity of several copyrights on what is known as the "Selden System of Bookkeeping for Governmental Accounts" has been sustained and affirmed by the decree of the United States circuit court for the southern district of Ohio.

The decree was rendered in January last, in a suit brought by the undersigned against Wm. C. M. Baker, of Columbus, Ohio, charging him with infringing said copyrights, and praying the court to perpetually enjoin him against their further violation.

Upon full hearing and elaborate argument, the court found that the books printed and sold by Baker, and now in use in several county auditors' and treasurers' offices in the State, "are in large and material part identical with, and infringements of, the Selden copyrights, and in violation of the exclusive rights and privileges thereby secured; especially that the device, method, and form of defendant's for entering all the items of all monies received and disbursed, item by item, and each item to its proper fund, are, as to the five left-hand columns employed by him, identical with, and an infringement of, the said Selden system; and that

the device, method, and form of the defendant's said books for aggregating all these items with previous balances to their respective funds, and so as to show the condition and balance to the debit and credit of each of the funds, are, as to the column of funds, the two columns of brought forwards, the two columns of current receipts and disbursements, the two columns of totals, and the two columns of balances, so far as these columns respect the funds, identical with and are infringements of the books of the said Selden system.

The court "therefore ordered, adjudged, and decreed that the defendant do forever refrain and be perpetually restrained and prohibited, either by himself, his workmen, agents, or assistants, from printing, publishing, selling, offering for sale, or in any other manner disposing of, or causing to be used, any copy or copies of the books so published by him as aforesaid, or either in whole or in part the portions of said book taken from the said Selden system as aforesaid, and that to this end a writ of injunction be and is awarded against the defendant."

184 It clearly follows that all county auditors and treasurers who are using or have at any time used the books of said Baker, and all county commissioners who have purchased said books, or procured their use, are infringers of the Selden copyrights and personally liable to the undersigned.

Several other books manifestly taken from the Selden system and differing from it, so far as they are useful, in their colorable and evasive makeshifts only, are also in use in quite a number of counties in this State and of the State of Indiana.

The further use of these books must be abandoned forthwith. The undersigned and her deceased husband have suffered enough and sufficiently long from these piracies.

For the settlement of her just claims for past infringements, and for the right to use the books of the Selden system, favorable terms will be proffered to all counties disposed promptly to adopt the system.

Counties not so disposed and that have infringed and are infringing upon her rights will be held to pay at the rate other counties have paid that have used the Selden system.

ELIZABETH SELDEN ROSS.
HOWARD L. ROSS.

CINCINNATI, OHIO.

Motion to increase amount of bond filed April 16th, 1875.

United States circuit court, southern district of Ohio.

185 ELIZABETH SELDEN *vs.* WM. C. M. BAKER. } 1620. Motion.

And now comes the complainant, by her attorneys, Messrs. Scarborough & Kebler & Whitman, and moves the court that if in the judgment of the court the bond herein given for appeal is an supercedeas bond, and not for costs merely, to order the said bond to be increased in an amount sufficient to cover the probable damages which may arise by the appeal; and also she states that the present bond is only for one thousand dollars, and is wholly insufficient in amount except as a bond for costs.

KEBLER & WHITMAN,
Att'ys for Complain't.

Affidavit of Wm. C. M. Baker, the respondent herein.—Filed April 19th, 1875.

Circuit court of the United States, southern district of Ohio.

186 ELIZABETH SELDEN, COMPLAINANT, *against* WM. C. M. BAKER, DEFENDANT. } No. 1620. Affidavit.

STATE OF OHIO,
Ham. County, ss:

William C. M. Baker, the defendant herein, makes solemn oath and says that he has never, by his own act or by his agents, sold, or offered for sale, the book regarding which this suit was instituted, since the decree of injunction herein was rendered, nor has he, by himself or his agents, authorized the use of said book by others; that he has in no way shown disrespect to the order of the court heretofore made, but that he has obeyed the same in letter and in spirit.

Defendant further says that he has no intention of offering said book for sale, or the right to use the same, in violation of the order of the court herein, unless said order shall be reversed and set aside
187 by the Supreme Court of the United States, to which tribunal appeal has been taken.

Defendant also makes solemn oath, and says that he is the owner of a two-story brick house, with one and three-quarters acres of ground, in the village of Westerville, Franklin County, Ohio, worth at least $7,500; that said premises are altogether free and unincumbered; that he is also the owner of two lots of land in W. C. M. Baker's addition to East Park Place, Columbus, Ohio, unincumbered, and valued at $800; that he is also the owner of the book bindery, with tools, machinery, stock, &c., No. 8 East Broad street, Columbus, Ohio, valued at $2,000, all of which is free and unincumbered; that he is also the owner of eight hundred acres of land in Marion County, Kansas, which is also unincumbered, worth $2,000. Defendant further says that he is the owner of other real estate in the city of Columbus, Franklin County, Ohio, valued at about $9,000, upon which there is an incumbrance of $6,000,
188 but an actual indebtedness of only $2,000, inasmuch as there are certain credits due this affiant from the Loan Association, which holds the mortgage on said property.

W. C. M. BAKER.

Sworn to before me, and subscribed in my presence, this 16th day of April, A. D. 1875.

[SEAL.] CHAS. T. SEYBOLD,
Notary Public, Hamilton County, Ohio.

Letters and statements filed on behalf of the respondent April 19th, 1875.

[Nevins & Myers, printers and publishers, State printers for Ohio.]

COLUMBUS, O., *April 17th*, 1875.

To the judge of the southern district of Ohio:

Mr. W. C. M. Baker having satisfied us in regard to the matter, we hereby revoke our letter of the 14th instant, and say that we are willing to continue as surety on the bond of said W. C. M. Baker. As witness our hands.

RICHARD NEVINS,
WM. J. JAMISON.

189 MAYOR'S OFFICE, CITY HALL,
Columbus, Ohio, April 17th, 1875.

To whom it may concern:

I hereby certify that no affidavit for any offence of any kind is or has been on file at my office against Mr. W. C. M. Baker of this city.

JAS. G. BULL, *Mayor.*

I hereby certify that no warrant for the arrest of W. C. M. Baker, is or has been in my hands April 17, 1875.

SAM'L THOMPSON,
Chief of Police.

Court of common pleas.

THE STATE OF OHIO,
Franklin County, ss:

I, J. S. Abbott, clerk of the court of common pleas within and for said county, hereby certify that there are no suits pending, nor judgment liens on record of our said court, against W. C. M. Baker to date.

As witness my hand and seal of said court at Columbus, this 17th day of April, A. D. 1875.

190 [SEAL.] J. S. ABBOTT, *Clerk.*
J. C. GETREN, *D'p'y.*

RECORDER'S OFFICE, FRANKLIN COUNTY, OHIO,
Columbus, April 16th, 1875.

I hereby certify that there are no chattel mortgages on file in this office against W. C. M. Baker, and also that there are no mortgages of record and duly indexed given by said W. C. M. Baker on lots number thirty-nine and forty (39 & 40) of Baker's East Park Place addition to Columbus, O., since July 14, 1871, the date of the purchase thereof from C. P. L. Butler, except a mortgage to the Franklin Building and Loan Association, of record in M. R. No. 44, p. 254, which was satisfied by H. O'Kane, secretary, on Feb'y 22, 1875. And I further certify that there are no mortgages of record, &c., given by said W. C. M. Baker on the "Stoneo House," premises containing about 1¾ acres of land, being a part of lot No. five (5), new survey, in Westerville, Franklin Co., O.,
191 since April 1, 1872, the date of the purchase thereof from Jno. R. Cook.

Witness my hand and official seal the day and year above mentioned.

[SEAL.] NATHAN COLE,
Recorder.

STATE OF OHIO,
Franklin County, ss:

COLUMBUS, OHIO, *April 17th*, 1875.

Charles B. Stewart, of the city of Columbus, Ohio, deposes and says that I am 34 years of age; my occupation is secretary of the Home Building and Loan Association of Columbus, Ohio; secretary of the Capital Building and Loan Association of Columbus, Ohio, and manager of the Bankers' Clearing House Association of Columbus, Ohio; that as secretary of the Home Building and Loan Association I received all moneys coming into said association and pay all moneys over to the treasurer of said Home Building and Loan Association; all moneys are paid out by draft or order on said treasurer, and all drafts require
192 my signature. In addition to the above, I keep all the books and accounts of said association and record all mortgages.

The Home Building and Loan Association, of Columbus, Ohio, hold a mortgage on property of W. C. M. Baker, of Columbus, Ohio, for six thousand dollars; and the rule of the company is to have property examined by an executive committee of three, which was done in this case; and by their rule the property is required to be of double value, or the property is required to be free and clear of all prior liens, and must be of value twice the amount of the mortgage. W. C. M. Baker has received of the Home Building and Loan Association on said mortgage the following sums of money:

July 22, 1874	1,490 00
Feb. 22, 1875	1,430 00
July 22, 1874	510 00
Feb. 22, 1875	570 00
Total debits	$4,000 00

That he allowed premium for above.

W. C. M. Baker has paid into said Home Building and Loan
193 Association, which he is entitled to have credited against said mortgage:

Dues to date	$1,440 00
Interest to date	110
Total cash	$1,550
He has been credited with dividends to date of	972 30
Total credits	2,522 30

C. B. STEWART,
Secretary.

Sworn to before me by the said C. B. Stewart and [illegible]im embodied in my presence this the 17 day of April, A. D. 1875.

[SEAL.] E. CLAY BRIGGS,
Notary Public.

Affidavit of Edward Colston.—Filed April 22, 1875.

Circuit court of the United States, southern district of Ohio.

ELIZABETH SELDEN }
vs. /
W. C. M. BAKER. }

STATE OF OHIO,
Hamilton County:

194 Edward Colston, being by me first duly sworn, says that he was heretofore the counsel for respondent Baker at the time the above cause was argued, and also when the bond in question was prepared, executed, and filed in court. The facts attending the same are as follows: When the cause was decided in favor of complainant the respondent's counsel (affiant) gave notice of an appeal; some weeks elapsed until a decree satisfactory to both sides was drawn, and in consequent of disagreement between counsel it was devolved upon the court (Judge Swing) to fix the details of said decree. When that was done this affiant applied to Judge Swing to fix the amount of the appeal bond, and after some words on the subject between this affiant and

his honor, he stated that he supposed one thousand dollars would be sufficient. Affiant then asked Captain Ambrose, the clerk, for a blank form of appeal bond; his response was that he had no such blanks, and for a form referred affiant to a form book. Affiant further asked
195 the clerk at said time if it was necessary that the sureties should execute the bond in his presence. He replied that such a course was unnecessary. Affiant accordingly prepared the bond in question in the sum of $1,000, intending the same to be an appeal bond, and to operate as a supercedeas; the bond was then forwarded to Columbus, signed by the securities, and returned to affiant, and by affiant filed with the clerk, and by him accepted. There is no mistake connected with said bond so far at this affiant is aware. Such a thing as a bond for costs was not once referred to.

EDWARD COLSTON.

Sworn to before and subscribed in my presence this 21st day of April, 1875.

[SEAL.] A. W. GOLDSMITH,
Notary Public, Hamilton Co., O.

Affidavit of John Gundry in support of motion.—Filed May 27, 1875.

United States circuit court, southern district of Ohio.

ELIZABETH SELDEN, COMP'T, *vs.* WM. C. M. BAKER, RESPONDENT. } 1620.

196 John Gundry, of lawful age, being duly sworn, states that he is and long has been a resident of the city of Cincinnati, O. That he has for many years had the control and management of the Business College, now located at the N. W. corner of 5th & Walnut streets, Cincinnati, O.; that he is and long has been familiar with book-keeping in all its forms and systems, as a teacher and otherwise. That he is well acquainted with the various modes and systems of keeping public accounts as well as mercantile and business accounts. That his knowledge of such systems and of the science of accounts is both theoretical and practical. That he is and has been fully acquainted with the system of keeping public accounts as copyrighted by the late Charles Selden. That he was called as a witness to testify in this suit on the question whether the system of the said Wm. C. M. Baker, as copyrighted by him in 1867, was an infringement of the copyright of the system of said Charles Selden, and that, as well from his
197 previous knowledge of said Selden system as from the special examination he gave said system prior to testifying in the cause, and also of Baker's so-called system, therein claimed to be an infringement on the Selden system, he was and is, thoroughly and in detail, as well as in principle, familiar with both, and that from his long experience in the examining of accounts, and, as stated herein, otherwise as teacher of book-keeping, he considers himself an expert in the science of book-keeping and of public and private accounts, and fully competent to give evidence as to whether one system or mode or kind of statement and forms does or does not clash and conflict with another, or is the same substantially; and affiant further states that he has examined the decree rendered in this cause against said Baker, specially so far as it states the part of the Selden system, which, by said decree, said Baker is enjoined from using. And affiant, in connexion with such examina-

tion, being asked to carefully examine the so-called system of
198 public accounts which has been copyrighted by said Baker in 1875, and since the decree in this case was rendered, states that he has carefully examined the same, and compared it with the parts of the Selden system so enjoined, and also with Baker's system of 1867, and the result of such examination and comparison is as follows: That the system of 1875 is essentially the same thing in principle and effect with that which is enjoined, and that affiant regards it as a mere subterfuge to evade the decree of the court, and that it is as much an infringement on the Selden system as was that of 1867, in the decree enjoined. That the difference between that of 1875 and that of 1867, enjoined, is merely colorable and evasive. That in the system of 1875 Baker has elaborated many of the printed headings, without, however, changing or altering in principle their meaning or effect. That he has widened the spaces of the rulings, and has omitted some columns from one side, and added some on the other, and has transposed rulings, but all which
199 he has done, by changes, additions, or omissions, and elaborations of headings, and in the names of headings and footings, in no wise have, in principle or effect or improvement, changed or altered the parts or system of 1867 so enjoined in the decree. And affiant being asked to read the affidavit of Charles O. Fields, as the detailed differences by him stated between the system of books of 1875 and 1867, has done so carefully and in connection with the forms before him therein referred to of both sets or systems, and states that he fully coincides in the correctness of such detailed differences as given by Mr. Fields and the results thereof. And the affiant stated that the effect and result of the said changes and differences in the system of 1875, as compared with that of 1867, *and* merely in appearance; and that the essential characteristics and principle of the two are the same, and that any scientific book-keeper would so see and determine at a glance. And affiant states that there is
200 no system of accounts similar to the Seldens system ever devised or invented for keeping public accounts. That is original, and is very valuable for the purposes intended.

5. And being asked to say what will be the probable loss and damage to the complainant if the said Baker shall be allowed to go on and sell his so-called system which has been enjoined in the shape of the system copyrighted in 1875 by him, without the complainant having the legal right or power to stop him, for two years, since appeal bond given by reason of the affiant's appeal, which affiant is *em*pormed, said Baker has taken to the Supreme Court of the United States, states that in such case he believes that her loss will be twenty-five thousand dollars or more; that he has no doubt of that, for in such term of two years from the time the appeal was taken said Baker can supply the market substantially of all such counties as have not bought, in addition to preventing payment to the complainant of what may be due now.

JOHN GUNDRY.

201 Subscribed in my presence and sworn to before me this April 24th, 1875.

[SEAL.]

C. B. MONTGOMERY,
Notary Public, Hamilton County, Ohio.

Affidavit of S. V. Mayberry in support of motion of complainant.—Filed May 27, 1875.

United States circuit court, southern district of Ohio.

ELIZABETH SELDEN, COMPLAINANT,
vs.
WM. C. M. BAKER, RESPONDENT. } 1620.

S. V. Mayberry, of Cincinnati, Ohio, being sworn, states that he is fifty-one years of age; is a resident of Cincinnati, and has resided there since 1858. That he is by profession and occupation a public accountant and book-keeper. That for the last fourteen years he has been engaged in the office of the county treasurer of Hamilton County, Ohio, as manager, cashier, & book-keeper at different times. That now he
202 holds the office of chief clerk and book-keeper in said office, and for the last five years has held said post and was book keeper also for two years prior thereto. That the system of keeping the accounts of said treasrer's office is the Selden system. That said system has been the one in use in said office from about the year 1858. That said system is about as near perfection for keeping public accounts as anything that could be found. That for the treasurer's office it could not be improved. That he considers it a very valuable system. That from his long experience in the use of said system of Selden he thoroughly understands the same, and also from his experience generally as such public accountant and book-keeper he considers him an expert in the science of book-keeping accounts and of the system of book-keeping. He further states that he has been called on by the complainant, Mrs. Ross, formerly Mrs. Selden, to compare the so called Baker forms and systems of keeping public accounts of 1867, and also of 1875,
203 with the Selden system, and to state, after examination, what, if any, difference in principle exists between said Selden system and the said two systems of Baker; and also what difference in principle, if any, exists between the two systems of Baker of 1867 and of that of 1875 as copyrighted by him, and he states that he is perfectly familiar by practice and theory with the Selden system, and he has carefully, in obedience to said request, examined the forms and systems of Baker of 1867 and of 1875, and has compared them with said Selden forms and systems and also with each other; and as a result of such comparison and examination, he now states that both are clearly an infringement of the Selden system, and are the same in principle and effect with that, and that the so-called new system of Baker of 1875 is in principle and effect the same with that of his of 1867; that said Baker has clearly in his forms and system of 1875 attempted by sundry changes of the names of headings, transposition of ruled lines, and of spaces and
204 addition and omission of certain columns, and by other changes as to footings and other things, attempted to make the said system appear different from the Selden system and also from the system of his of 1867; but such change is merely deceptive and in no manner has changed or varied the principle or mathematical or scientific effect of the Selden system or of that of 1867, which was clearly an infringement on the Selden system; and affiant further states that none of said changes have effected any good, but under an apparent change of some things have only made the working and operation of the system of 1867, and of the Selden system, from which both are, as is apparent to affiant, borrowed, as embraced in that of 1875, more cumbersome and of no bene-

fit whatever, and from the examination made affiant has no doubt that the system and forms of said Baker of 1875 were got up expressly to evade the decree in this case rendered against said Baker. Affiant
205 says he has no interest whatever in any of said systems, and is not related to either of the parties, and has only given his affidavit upon being asked to state his knowledge and opinion as to the matter out of a sense of justice to the complainant, Mrs. Ross.

S. T. MAYBERRY.

Sworn to and subscribed before me this 27th day of April, A. D. 1875.
[SEAL.] W. S. CAPPELER,
Notary Public, Hamilton County, Ohio.

Affidavit of Charles O. Fields in support of motion.—Filed May 27th, 1875.

United States circuit court S. D. O.

ELIZABETH SELDEN, COMPLAINANT,
vs.
WM. C. M. BAKER, RESPONDENT. } 1620.

Charles O. Fields, of Columbus, of lawful age, being first duly
206 sworn, states that being requested by complainant to make affidavit as to his knowledge and opinion of the Seldon system of keeping public accounts and that of the so-called system of Baker, copyrighted in 1875, and as to whether said Baker has infringed on such Selden system in his said system, states that for about twenty-five years he has been practically familiar with the various modes and systems of keeping both public and private accounts; that he has been accustomed during all that time to manufacture and in manufacturing books, of all kinds, for keeping mercantile and public accounts; is familiar with the practical adjustment of the lines, colum's, headings, forms of rulings, condensation and transportation of headings, columns, footings, and totals, and that from his knowledge he can at once, from the particular form used, tell the mode of keeping accounts which the book or system would be, and he says he considers himself an expert in
207 such matters, and well qualified to form a correct opinion as to whether the merits or demerits in infringements, or mingling of one mode or system upon or with another, either in whole or in detail; that *you are* well acquainted the Selden system of keeping accounts, and considers it the best and most valuable ever invented. He also is acquainted with the Baker system of accounts, so called, as copyrighted in 1875, being his new system, as he understands said Wm. C. M. Baker calls it; that since he has been called on to give this affidavit he has taken both the forms of the Baker system of 1860, which, by the decree in this case, was adjudged to be an infringement upon the Selden system & the forms used by said Baker in his system, or his new system of 1875, so called, and he has examined both carefully, in all respects, and finds the system of 1875 to be identical in principle in all respects with that of 1867, adjudged by said decree as an in-
208 fringement. But certain transformations of some columns and captions are made in the system of 1875. The five left-hand columns of the form of 1875, copyrighted by William C. M. Baker, are identical in principle with the form said Baker in said decree was enjoined from using. The addition of three fund columns, without captions of any kind, to Baker's form of 1875, does not alter or change the general principle of the form for the same purposes copyrighted in 1867

by said Baker. I have also carefully examined the right-hand page of the form in the Baker book of 1867, known as a balance-sheet, and which form of balance-sheet by said decree Baker is enjoined from using. And I find that said Baker has attempted to accomplish the same thing of a balance-sheet without calling it so in his system of 1875, only by the ruling being modified and transferred in regard to widening spaces, and changing color of horizontal ruled lines and the words balance-sheet and printed headings, and the columns in the
209 form of 1875, headed received and paid out, are the same in principle and effect as the columns headed "Received," and "Disbursed" in the form of 1867, which said decree

The columns headed amounts "paid out," "deducted from," and "received," in form of 1875, are in principle and effect the same as the colum's headed "total received," and "total disbursed" in the form of 1867, enjoined in said decree. The fund column headed balance in each fund, from each, and overpaid in the form of 1875, are in principle and effect the same as column headed "balance," and overpaid in form of 1867, which is enjoined in said decree; and I have no doubt, and so state, that the principle of the aforesaid form used for *for* the purpose of a balance-sheet in said Baker's system of 1875 is identical with his balance-sheet, so called, in the form of 1867, and which is enjoined. In the
210 system of Baker of 1875 he has added several fund columns to his forms of 1867, but in no wise changes the principle of the form of 1867, enjoined in said decree. And the affiant further says, that as a result of his knowledge and examination of the system of Baker of 1875, as compared with that portion of his system of 1867, which by said decree, as this case, was declared an infringement upon the Selden system, the system of 1875, is in principle, in substance, and in effect the same with that of 1867, enjoined, and is a clear and palpable infringement upon the complainant's rights, as shown by the comparison aforesaid; and affiant being asked to state what damage or loss may accrue to the complainant, provided the said Baker system of 1875 is permitted to be sold by said Baker, without enjunction, says that if this affiant could have the publication and control and right to sell said Baker system of 1875 for two years without molestation by injunction, he is confident he could make a profit of at least twenty-five thousand ($25,000) dollars, and this because it is in substance and
211 effect the Selden system, the best in use. Affiant states he has no interest in this suit, or in either of the systems of plaintiff or defendant.

CHAS. O. FIELDS.

Subscribed in my presence and sworn to before me this 22nd day of April, 1875.

[SEAL.]

C. B. MONTGOMERY,
Notary Public, Hamilton County, Ohio.

Affidavit of Charles O'Fields in support of motion. Filed May 27, 1875.

United States circuit court, S. D. Ohio.

ELIZABETH SELDEN, COMPLAINANT,
vs.
WM. C. M. BAKER. } 1620.

STATE OF OHIO,
City of Cincinnati, O., Hamilton Co., ss:

Charles O'Fields, of lawful age, being duly sworn, states that he is a

resident of the city of Columbus, Ohio, and has resided there for several years; that he has been personally acquainted with Wm. C. M. Baker, the above-named respondent, and has known him for three years or more; that said Baker has resided in said Columbus for some
212 ten years or so. That affiant is also well acquainted with the reputation, in Columbus, Ohio, among business men, of the said Baker, as to his being a gambler and keeping a faro bank. And affiant says that the reputation of said Baker, in that matter, among business men in Columbus, now is, and has been for a long time, that he is a gambler, and runs a faro bank in the building occupied by him on Broad street, in which building also he carries on business of binding blank books. Affiant further states that some men in Columbus, O., have told him that Baker did carry on gambling in faro in said building. And affiant further states that from the good character of the men from whom his information is derived as to the matter, and from the reputation aforesaid, he has no doubt that such reputation is well founded and such information correct. And further affiant states that he has no interest whatever in the subject-matter of this suit, and has no enmity towards said Baker. That affiant carries on business in Co-
213 lumbus as a manufacturer of blank books and a publisher of books by edition.

CHAS. O'FIELDS.

Subscribed in my presence and sworn to before me this April 22nd, 1875.

[SEAL.] C. B. MONTGOMERY,
Notary Public, Hamilton County, Ohio.

Notary fee, 40c., paid by complainant.

Affidavit of Mrs. Elizabeth Selden Ross.—Filed May 27th, 1875.

United States circuit court, S. D. O.

ELIZABETH SELDEN, COMPLAINANT,
vs.
WM. C. M. BAKER, RESPONDENT. } 1620.

Elizabeth Ross, formerly Mrs. Elizabeth Selden, and the complainant in this case, being duly sworn, states that she is of lawful age and a resident of the city of Cincinnati. That her late husband, Charles Selden, now deceased, was the inventor and author of the system
214 of keeping accounts copyrighted by him as "Selden's Condensed System of Book-keeping," and that by the will of the said Selden she is the owner of said system. That said system, if she can be protected in its fair engagements, is very valuable; that this is all the property left by her said husband from which to pay his debts, and for her support and that of the child, a girl now eleven years only. That at the time of his death her husband left debts, which are still unpaid, to the amount of several thousand dollars; that these debts were mainly incurred in introducing, printing, and publishing his said system.

That in 1865, owing to poverty and ill health, he made an arrangement with certain parties to publish and further circulate, introduce, and sell his system, but that arrangement was a failure and involved him in a heavy loss of one thousand dollars and delayed and hindered him in the sale of his system, so that at his death he was heavily in debt. And affiant further says that the creditors are urgent and press-

ing her for the payment of these debts, and that one of them has placed his claim in the hands of attorneys who have threatened suit un-
215 less paid; that creditors have only waited, and forebear getting judgments and saving this copyright, upon the repeated assurances of this affiant that as soon a decree should be rendered in her favor, she could sell the system to many counties and get the means to pay said debts. That her whole property and means of future and present support are in this system; that her present husband, Mr. Ross, has no property, and has generously exhausted all his means, and has had to borrow money to aid her in protecting her rights; that she now, to live, has to borrow means from friends; that she has not the means to conduct litigation against the numerous parties who have either used, but owing to Baker's claims refuse to pay her, or who have taken Baker's forms and are infringing on her system; that said Baker, by his circulars and advertisements and false statements, and especially by his pretended new system of 1875, and his circulars and advertisements connected therewith, has intimidated purchasers, and caused parties who would otherwise have dealt with affiant to believe that his system of
216 1875 is no infringement upon the Selden system; and also he has, by circulars and otherwise, announced that he had appealed to the Supreme Court of the United States from the judgment of this court, and given the idea that said decree was unfounded and would be reversed; and further affiant says, that his so-called system of 1875, and which the rendition of said decree he has industriously published and put on the market, is a clear infringement of the Selden system. That it is clearly intended to evade the decree of this court, and in fact, with the other facts above stated as originating from said Baker, a robbery of this affiant of all the protection given her by said decree; that if said Baker shall be permitted to go on, by virtue of the protection of the appeal by him taken and the bond given, if it is to act as a supersedeas bond, for the remainder of the period of two years, on which he has time allowed to perfect his appeal, she will be entirely ruined. Her husband's creditors cannot be paid, and they may under legal proceedings *to* seize and sell the said Selden system or attach its interests; and also, that by such course she will be wholly deprived
217 of the expected means of support for herself and child. That the amount of damages she will sustain unless said Baker is compelled to give an increased bond, thereby practically be enjoined from selling and publishing his so-called system of 1875 for said period of two years, will not be less than twenty-five thousand dollars. That such damages are not fanciful or imaginary, but are, as the several affidavits filed herein of honest and competent witnesses, wholly disinterested, establish real, and substantial. And to show the court the value generally of the said Selden system, and her damages as aforesaid, she attaches to her affidavit a statement in regard thereto of numerous competent persons, official & private, printed in 1865. Said statement is marked A on the title-page, and Statement B, showing contract with Hamilton County, and is made a part of this affidavit. And affiant states that the certificates and opinions therein are correct. She also states that neither the said Francis Baldwin, former member of the firm of Moore, Wilstach & Baldwin, who issued said statement,
218 nor the said parties, or any of them, named in said statement, have any right or interest in the said Selden system. And affiant further says that she is only moved in this her affidavit, and in causing her counsel to move the court to cause in the proper way the said Baker to give a sufficient bond, by justice, and her earnest purpose to be pro-

tected by the court in the decree rendered in her favor, so that neither she nor her family or creditors should be robbed of their just rights as to said Selden system.

And further affiant sayeth not.

ELIZABETH SELDEN ROSS.

Subscribed in my presence and sworn to before me this 30th day of April, 1875.

[SEAL.] C. B. MONTGOMERY,
Notary Public, Hamilton County, Ohio.

40c. paid by affiant.

219 *Exhibit A to Elizabeth S. Ross' affidavit.*

A statement in regard to an improved public accounting system, with certificates exhibiting its results in practice, throughout an experience of four years. Cincinnati: Moore, Wilstach & Baldwin, 1865.

Inquiries or communications on the subject set forth in this pamphlet may be addressed to Charles Selden, lock-box 357, Cincinnati, or to Robert Dale Owen, care of Messrs. Winslow, Lanier & Co., New York.

AN IMPROVED PUBLIC ACCOUNTING SYSTEM.

There was copyrighted by one of the undersigned in the district clerk's office of the southern district of Ohio, in the year 1860, a certain accounting system, specially adapted for public offices and for the counting-houses of large corporate companies, and comprised in various books and forms deposited by the author in said district clerk's office.

The system, after having been partially tried by the county officers of Hamilton County as early as the autumn of 1859, was adopted in its present improved form in the auditor's and treasurer's offices of that county in the spring of 1861. It has been in full operation in these offices ever since; that is, during four years. A contract has just been closed for the two years' term commencing March, 1865. It was taken at $1,600.00 for these two years, paid in advance.

It will be seen by the certificates which the undersigned are about to submit that it is the united opinion of those who are now practi-
220 cally engaged in carrying out this system, and of those who have had several years of experience of its workings, that the county of Hamilton, after such a trial of this new system, and after the experience she has had of its merits, will never again return to the old system of book-keeping, cumberous, expensive, and imperfect, as it was used in her county offices, and as it is still used in many other public offices throughout this and other States.

It will be seen by an inspection of these certificates that two of these certificates are given by the present bookkeepers in the auditor's and treasurer's offices respectively, and are countersigned by an auditor or treasurer; the said auditor or treasurer concurring in the bookkeeper's statements.

That one among the other certificates is given by a gentleman who acted as book-keeper in the auditor's office for the seven years immediately preceding the introduction of the new accounting system, and who has had repeated opportunities since of comparing the old with the new.

That among these certificates another will be found given by a gentleman who was deputy treasurer for six years up to the month of Septem-

ber last, therefore during the whole term in which the new system was in operation in the treasurer's office, except the last three months.

And finally, that another certificate of a somewhat more general character is signed by the present commissioners of Hamilton County, and also by the ex-commissioners, who have been in office since the first adoption of the improved system.

221 It will be observed that these certificates are given by the very persons who of all others are fitted by daily personal experience of the operations of this system to form a reliable opinion of its merits or demerits, as ascertained by actual practice. No person, to whom application has been made to give a certificate in regard to the system, has refused to do so, and all the certificates obtained are here submitted.

Although the several certificates vary much in their wording and a good deal in the particular views they take and the special points to which they certify, yet their general concurrence in the essential facts necessary to establish the practical value of this accounting system will be conceded.

They agree in this, that whereas under the old system forty two account-books would at this time be required to keep the current accounts of the two county offices, viz, 22 books in the auditor's office and 20 books in the treasurer's office there are required under the improved system, and are now actually used, less than one-twentieth part as many, namely, one book only in each of these offices. The two books contain not only all the current accounts of both offices, with each separate account itemized, but also the annual and other reports of auditor, treasurer, and inspectors. Each of these books is ruled so as to last throughout an entire term of office; that is, for two years; and this amount of compensation is obtained in a public office in which the accounts during the last fiscal year, from September, 1863, to September, 1864, including receipts, disbursements, and distributions, exceed nine millions of

222 dollars, the exact amount being $9,140,547.42.

That notwithstanding this unexampled condensation, not only are all the items in each separate account given as fully as they were under the old system, but each township fund, with its items, is now kept separate, while formerly there was no separation; and the exact number and amount of floating orders can at any time be exhibited in fifteen minutes.

That whereas under the old system, with an annual expenditure that has increased since the introduction of the new system 85 per cent., there was required nearly if not quite a week's time by a competent book-keeper to make up the accounts of the week preceding. Under the present system the week's accounts can be made up in the auditor's office in half a day, and in the treasurer's office, according to the testimony of one witness, in less than a day, and according to that of another in six hours.

That after deducting the amount charged by the author of the copyright in question for its use in the auditor's and treasurer's offices, there is an annual saving by its adoption in the auditor's office of $1,600.00, and in the treasurer's office of $1,250.00; in other words, an aggregate annual net saving in both offices of two thousand eight hundred and fifty dollars, the gross annual saving being more than four times and a half as much as the charge for the copyright.

We may concede that even under the usual accounting system by double entry the number of account-books used in the auditor's

223 and treasurer's offices of Hamilton County might by judicious management and condensation have been considerably reduced.

But even if the reduction had amounted to one-half the number actually deemed necessary in these offices it does not at all invalidate the argument here made touching the great advantage of a radical change, for even then the number of account-books would be reduced by that change to less than one-tenth.

It is in a great measure to the extreme simplicity of the system that its economy is due. The witnesses testify to this simplicity, one of them after three years' practical experience of it deposing that it is so easily understood and practiced that it can be taught to a competent book-keeper in a single day. It may be assumed as an axiom that all the approaches to perfection are by the road of simplicity; not in improvement in mechanics alone, but in all important advances in art or science. The progress is from the more to the less complicate.

But the advantages of this accounting system thus far cited, readily calculable in money and certainly not to be despised in these days when enormous war expenditures render economy in all public affairs an imperative duty, are small and unimportant compared with the results obtained from the system under another aspect. These results are moral as well as pecuniary.

The witnesses testify that there can be furnished to an enquirer any hour of any day in the week within five minutes the balance of any account, or of any fund; that even if no such enquiry is made the
224 entire balance of the treasurer's book is struck once a day; that in case of any discrepancy between the treasurer's accounts and the accounts which are intended as a check upon his, viz. the auditor's, the time required to detect the item in which the error occurred does not exceed five minutes. They also testify that when an inspector comes unawares upon the auditor or treasurer to examine the accounts of the county, and ascertain whether the balance shown by the books corresponds with the money in the vault, that balance can be given to him within fifteen minutes, or an entire balance-sheet of all accounts furnished within an hour.

But, as the witnesses further testify, under the former system no balance of any account or of any fund could be given without first posting the account, and of course no discrepancy between the auditor's or treasurer's accounts could be detected without posting all the accounts in both offices, a matter involving labor and delay. How great that labor and delay, and how uncertain the results, except when the annual balance was struck, may be judged from a fact deposed to by a witness who had been book-keeper for seven years in the auditor's office under the old system—the fact that under the operation of that system, when any officer charged with the duty of inspecting the accounts came into the auditor's office without notice or intimation, it required not one hour as at present, but from seven to ten days on the average, to make out the balance-sheet so that the inspector could ascertain whether the balance shown by that sheet corresponded to the money in the
225 treasury; and even after expending that time, it was but an approximate balance; for the exact balance the examiner had to trust to the posting of the cash account of the treasurer.

Well might the same witness testify that the facilities for defalcation or delinquency were immeasurably greater under the old system than under the new. But there is no element of evil in our republican form of government, as it has gradually come to be administered, so insidious or so demoralizing, none that has increased so rapidly of late years, none that is so dangerous in its tendency to sap by slow degrees the very foundations of our governmental fabric, as the growing tendency

in men's minds to make a broad distinction between public and private honesty, between cheating a neighbor and cheating a nation, between uprightness in dealings between man & man, and uprightness in dealings between the citizen and his government. The "outs" usually accuse the "ins" of such practices, but the accusation cannot justly be restricted to any party. It applies, alas, to all, to Whig & to Democrat, to Republicans & to advocates of slavery.

It is to be conceded that if combinations are cunningly made among persons in official stations with intent dishonestly to abstract public money, no system of accounts, no matter how prompt and how numerous its checks, may suffice in all cases to defeat conspiracy. But it is none the less true that fraud is commonly found to prevail in proportion to the force of temptation and the frequency of opportunity. Ab-
226 solute honesty can only be secured by careful moral training, but if in all public offices, by a system of checks daily operative, available at any moment, rendering imminent the danger of detection, we withdraw temptation and diminish opportunity, we shall have rendered important aid in correcting public morals.

Actuated in part, certainly, by the hope of suitable pecuniary reward but at the same time by conviction that success in this endeavor would be a success for the public also, a proposition was made to the Secretary touching the introduction, under certain conditions, into the United States Treasury of the accounting system now employed in the public offices of Hamilton County, with such modification as the nature of the case may demand. This proposal, contingent upon Congressional action and upon the success of the undersigned in adapting to a large department a system which has been eminently successful in a comparatively small one, was, with a modification, accepted by the Secretary of the Treasury, and awaits final action by one of the undersigned.

It is the intention of the undersigned to proceed to Washington in order to begin their labors there in a few weeks. If they should succeed in this enterprise, to Hamilton County will belong the honor of having first appreciated and used an accounting system which was afterward thought worthy of adoption in the Treasury of the United States.

In the mean time one of the undersigned proposes to offer to
227 joint-stock companies, on conditions which he believes will insure, under judicious and energetic management, profitable dividends to the stockholders, the right to introduce the system throughout one or more of the States of the Union, into all State, county, and township offices, as well as into the municipal offices of cities and towns, and into the counting-houses of all corporations whose offices are kept within the States aforesaid.

CHARLES SELDEN.
ROBERT DALE OWEN.

CINCINNATI, *March*, 1865.

The actual disbursements, however, during that fiscal year were $3,239,742.97 only.

228 *Certificates referred to in the foregoing.*

The following certificate was given by the gentlemen whose names are thereto appended previous to the adoption of the system in the county offices of Hamilton County:

To the public:

We have examined with care "Selden's Condensed Ledger," recently

copyrighted by Chas. Selden, the chief accountant of Dr. Fries, now treasurer of Hamilton County, Ohio, and we unhesitatingly pronounce it the ablest work on bookkeeping we have ever seen. For brevity, perspicuity, comprehensiveness, and simplicity it cannot be surpassed. and its adoption will be a valuable safeguard to all State, county, or public officials, and a protection to the public against confusion or fraud.

JOSEPH C. BUTLER.
WM. R. WILLIAMSON.
F. BODMANN.
JAMES R. LYLE.
CHARLES REEMELIN.
G. W. WOODWARD.
THOS. SHERLOCK.
C. E. NOURSE.
CHARLES CONAHAN.

CINCINNATI, *September*, 1859.

The following certificates are given by gentlemen who were practically engaged in keeping the accounts in the auditor's and treasurer's offices of Hamilton County, either under the old system, as it was formerly in operation there, or under Selden's accounting system, as now adopted in these offices.

William Steele's certificate.

I certify that I was bookkeeper in the auditor's office of Hamilton County, Ohio, during the seven years immediately preceding the
229 introduction into that office of the improved system of bookkeeping by Mr. Charles Selden. Since the introduction of that system I have had repeated opportunities of inspecting its operation.

Under the old system it required from four to five days on the average, when not interrupted by any other business, to make up the account for the preceding week's work. Under Mr. Selden's system I can make it up, take the average of weeks' in a single day.

Under the old system, in case of an inspector or commissioner coming into the office without previous notice or intimation, charged with the the duty of inspecting the accounts, it required from seven to ten days on the average to make out the balances of the several funds, so that he could ascertain whether the amount found in the treasury corresponded to the sum of said balances, and even after expending that time it was but an approximating balance. Under Mr. Selden's improved system the same report of balances could be made at any time in from ten to fifteen minutes, and the balance is absolutely correct.

Under the old system it required from five to six weeks to make out the auditor's annual report; under the new system from one to two weeks suffice, the labor consisting only in itemizing the various expenditures, the balances having been already ascertained.

Under the old system the auditor's annual report usually covered about twenty-five pages. Under the new system the same report is condensed into seven or eight pages.

230 The treasurer's annual report for the fiscal year was made out under the new system after four o'clock p. m. of the 31st of August and published entire in the morning papers of the next day, September 1st.

The facilities for defalcation or delinquency by a dishonest officer are immeasureably greater under the old system than under the new; as

under the latter the balance of any particular account, or in case of any discrepency between the treasurer's and auditor's accounts, the item in which it occurred can be detected at any moment in the week within five minutes.

Under the old system in the auditor's office there was no check except at the close of the fiscal year. Under the new system there is a check in that office at the end of every week.

(Signed) WILLIAM STEELE.

CINCINNATI, *November 25th*, 1864.

I certify that William Steele, who signs the above, was bookkeeper in the auditor's office of Hamilton County during the entire term of my service as county auditor, which was previously to the introduction of Selden's improved accounting system. But having been appointed subsequently to the adoption of that system in our county offices one of the inspectors to examine the accounts of said offices, I had an opportunity of observing the operations of said system and comparing it with the method of bookkeeping which formerly prevailed. I concur in the above statement of Mr. Steele as to the comparative merits of the two systems.

(Signed) E. C. BALDWIN,
Formerly Auditor of Ham. Co., Ohio.

CINCINNATI, *Nov. 30th*, 1864.

231 *Edward Ward's certificate.*

I certify that I am at this time, and have been for the last three years and a half, bookkeeper in the auditor's office of Hamilton County, Ohio, where the entire accounts are and have been for more than three years kept according to Selden's improved system of bookkeeping. Under this system the entire accounts of the week, exhibiting a balance of each separate account, can be made up and the general balance can be struck in half a day. Under the former system it used often to occupy an entire week, sometimes with the aid of an additional clerk.

At this time the separate balance of any one account can be furnished by the auditor at any moment in the week within five minutes; and in case of any discrepency between the auditor's and treasurer's accounts the time required to detect the item in which it occurred does not exceed five minutes.

Each township fund, with its items, is kept separately; formerly there was no such separation.

On any one day the exact number of floating orders can be ascertained in fifteen minutes. Any individual voucher dating since the day the improved system was first introduced can be produced within two minutes.

The auditor, Howard Matthews, who went out of office March 2nd, 1861, certified on the morning of that day to the aggregates to the debit and credit of every account, together with a list of floating orders to that date, so that the incoming auditor at his first entrance
232 into office had everything under his hand.

When an inspector appointed by the probate court comes unawares upon the auditor to examine the balance of his accounts and compare that balance with the money in the vault, no matter what day of the week he comes he can obtain the balance from the books in from fifteen to twenty minutes, so that at the end of that time he can proceed to count the money in the treasury and verify the accuracy of the balance.

The delay in furnishing the balance sheet the last time an inspector presented himself was just fifteen minutes, and the balance in the treasury was $1,442,154.25.

It need hardly be added that under a system of such strict and prompt responsibility, the facilities for fraud or defalcation are so greatly diminished that, if inspectors and commissioners do their duty, dishonest practices by the officers or clerks of this department become almost impossible.

The simple and condensed character of the new accounting system is one of its chief recommendations. Under the old system there were required in this office 22 books; now one book includes every account, and is all that is required. Yet the total of the accounts in this office from September 1st, 1863, to September 1st, 1864, one year, was $9,140,547.42.

The auditor's report for 1863, showing the entire face of the ledger for one year and exhibiting each separate account itemized, covers
233 seven pages only. This, together with a copy of the treasurer's reports and inspector's certificates, goes into the one account book kept in this office.

The saving in money each year by this change in the accounting system of our auditor's & treasurer's offices has been considerable. If at the close of the present fiscal year the county were to discard Mr. Selden's plan and return to the old system, it would require one additional clerk in the auditor's office, of the rank of bookkeeper. Such a clerk could not, at this time, be had, of competent ability, at a lower salary than $1,800 a year. Again, the annual saving in books and stationery in the auditor's office is about two hundred dollars in favor of the new system. This gives a clear annual saving by the use of that system in the auditor's office alone of $1,600, thus:

Salary of a clerk at $1,800 a year	$1,800 00
Annual saving in this office in account books & stationery	$200 00
Total annual saving	$2,000 00
Deduct half the amount annually charged by Charles Selden for the use of his system in the auditor's and treasurer's offices	$400 00
Net annual saving in auditor's office by adoption of that system	$1,000 00

I have been asked what I should think of the policy of changing back to the old system; to which I reply that it would be an act of folly of which no man in his senses would be guilty.

(Signed) EDWARD WARD,
Bookkeeper & Deputy, Auditor's Office, Hamilton Co., Ohio.

CINCINNATI, *November* 28, 1864.

234 I certify that I was auditor of Hamilton County, Ohio, at the time of the introduction into the auditor's office of that county of Selden's improved accounting system. As to the merits and capabilities of that system, as well as its economy and the facilities it affords for the detection of fraud, I entirely concur in the above statement of Mr. Edward Ward. I consider that system of bookkeeping the most complete and perfect I have ever seen. It combines rigid condensation with great accuracy and simplicity, and is particularly adapted to pub-

lic offices and to the counting houses of corporations, where there are a large number of subsidiary accounts.

(Signed) HOWARD MATTHEWS,
Formerly Auditor of Hamilton County, Ohio.

CINCINNATI, *November* 29, 1864.

Henry Fries' certificate.

I certify that I was six years and three months in the treasurer's office of Hamilton County, Ohio, acting as deputy treasurer, and during the last two years of that term I had the principal control of the office. I left the office only in September last.

As I was deputy treasurer at the time of the original introduction into the treasurer's office of Selden's improved accounting system, I have had every opportunity of observing the operation of the system, and of testing, throughout several years, its practical workings.

For public offices this accounting system is, in my judgment,
235 superior, both as regards simplicity and accuracy, and also as regards facility of reference and economy, to any other system with which I am acquainted or have heard of. So simple is it, so easily understood and practised, that it can be taught to any competent bookkeeper in a single day.

Since the introduction of this system into our treasurer's office, the entire work of the week can be done up in six hours. Also, under this system the numerous account-books formerly employed have been discarded, and a single book embraces the entire accounts of the office.

At any hour of any day in the week the balance of any account can be furnished to any inquirer within five minutes; and in case of a discrepancy between the auditor's and treasurer's accounts, it would take but a few minutes to detect the item in which it occurred. Also, the balance of any fund can be given at any time within five minutes by a mere inspection of the book.

Under a system which furnishes checks thus numerous and immediate it is scarcely necessary to say that the chance of fraud or defalcation is very greatly diminished.

The economy of this system is another great recommendation. If, next March, the county were to do away with Mr. Selden's system and go back to the old mode of keeping books in this office, it would require one additional clerk, whose salary probably would be $1,500 a year.

This saving alone, independently of the other great advantages of
236 the system, will insure its permanence. The cost of eight hundred dollars a year, paid to Mr. Selden for the use of his system in the auditor's and treasurer's offices, is no consideration, whether as compared with the entire amount saved in money, or the safeguards against dishonesty, or the constant facility of reference. I am satisfied that nothing could induce the commissioners of this county to discard Selden's system.

(Signed) HENRY FRIES,
Deputy Treasurer from June, 1858, to Sept., 1864.

CINCINNATI, *November* 29, 1864.

I certify that Mr. Henry Fries, the signer of the above, had control of the treasurer's office during the two years when I was county treasurer, namely, from September, 1862, to September, 1864. I concur in the above statement of Mr. Fries.

(Signed) OLIVER W. GEFFROY,
Formerly Treasurer of Hamilton County.

I certify that I was treasurer of Hamilton County at the time of the introduction into the treasurer's office of that county of Selden's condensed system of book-keeping, and that at that time Mr. Henry Fries, who signs the above, was deputy treasurer. The introduction of that system so thoroughly simplified the keeping of the county accounts and afforded such constant checks against error, that it relieved me from much of that anxiety to which the great responsibilities of my position as treasurer would otherwise have subjected me.

When the above improved system shall have been introduced,
237 as it ought to be, into all government offices, the people will have little difficulty in comprehending the most extensive accounts, or in detecting errors in such accounts, whether made ignorantly or fraudulently.

I fully concur in the above statement of Mr. Henry Fries as to the merits and economy of the system in question.

(Signed) GEORGE FRIES,
Formerly Treasurer of Hamilton Co., Ohio.

CINCINNATI, *November* 29, 1864.

J. A. Crever's certificate.

I am at present, and have been for more than two years past, bookkeeper in the treasurer's office of Hamilton County, Ohio, during which time I have had daily opportunity of judging the character and capabilities of Selden's system of bookkeeping as adopted in our office. Under this system our books show an exact balance once a week. In addition to this, I keep a memorandum book, which gives me the balance once a day. In case of an inspector presenting himself unexpectedly, I can furnish him a balance-sheet at any time within one hour; indeed, I can have it ready for him long before he can possibly count the money in the treasury. Under this system I can do up the entire work of the
238 week in less than a day, while under the old system it required the entire week to bring it up.

As under this system the balance of every fund is shown each week, there is security against overdrawing any particular account. No such security existed under the old plan without posting the whole account.

There is also a constant check against committing any error or fraud in the treasury; a matter which I consider of vast importance. Under the former system there was no such check.

The chief characteristics of this system is its extreme simplicity. There is no difficulty whatever in learning it or carrying it out. Its economy also is great. If at this time, with the amount of business done in this office, we were to return to the old system, it would require first an additional clerk to act as bookkeeper, at a probable salary of $1,500.00 a year. It would also require twenty account books instead of the one book which we now use.

The saving, therefore, by the present system in the treasurer's office of Hamilton County may be thus stated:

Salary of one clerk, at $1,500 a year	$1,500 00
Annual saving in books & stationery under the present system about	$150 00
Total saving	$1,650 00

Deduct one-half of the sum annually charged by Charles Selden for the use of said system in auditor's & treasurer's offices $400 00

Net annual saving by adopting this sytem in treasurer's office $1,250 00

239 With such advantages, both as regards economy and also as regards the perfection and promp'itude of the checks against error or dishonesty, I do not think it is a possible thing that we shall ever abandon such a system or go back to the old method of keeping accounts, so manifestly both expensive and incomplete as compared with the new.

(Signed) J. A. CREVER.

CINCINNATI, *November 28th*, 1864.

I concur in the statement of my bookkeeper.

(Signed) O. W. NIXON,
Treasurer.

Finally there is presented the following certificate given by the present commissioner of Hamilton County, and by as many of the ex commissioners of that county as were in office during portions of the time in which the improved accounting system was employed in the auditor's and treasurer's offices of the county:

Commissioner's certificate.

The undersigned, all of whom have acted as commissioners of Hamilton County, Ohio, during a portion of the time when there was in operation in the auditor's and treasurer's offices of said county Selden's improved accounting system, certify that we have had frequent opportunities of examining the said system and of observing its practical workings. We testify that this system of keeping books is peculiarly adapted to the accounts of public offices. For simplicity, brevity, conden-
240 sation, facility of reference and economy it is greatly superior to any other accounting system with which we are acquainted. Also it affords safeguards against error or dishonesty vastly more efficacious than any which existed under the old system which preceded it. Since its introduction we have found no difficulty in ascertaining at any time, either during the week or at its close, the exact state of each separate account; also the balance of every fund at any time, so that there was no danger that any fund should be overdrawn; also in detecting at any time in a few minutes any discrepancy between the auditor's and treasurer's accounts; also the exact amount of floating orders that might be out at any time; also in procuring, any day in the week, in the course of fifteen or twenty minutes, an entire balance sheet, showing both the balance of each separate account and the total balance that ought to be in the treasury at that moment, even though we had given no previous intimation to the auditor or treasurer that we desired such information.

Under this system the time necessary to keep the books of the auditor's and treasurer's offices is less than one-sixth of what it used to be under the former plan of bookkeeping. Also the multitude of account books which were formerly kept have been set aside, and a single book only is now used in the auditor's office and another in the treasurer's

office. The saving made by these changes both in the labor of clerks and in the annual expense of books and stationery has been great.

We recommend to our fellow-commissioners throughout this and
241 other States of the Union the adoption of this improved system; being well assured that when they discover its simplicity and accuracy, the saving in money effected by it and the many and constantly operating checks it affords against fraud or defalcation, they will never again return to the old system now commonly prevalent in county offices throughout the Union.

(Signed) J. N. RIDGWAY,
Present Commissioner.
W. GOEPPER,
Ex-Commissioner.
L. SWARTZ,
Ex-Commissioner.
F. J. MAYER,
Ex-Commissioner.
C. GEIST,
Present Commissioner.
J. W. FITZGERALD,
Present Commissioner.

CINCINNATI, *November*, 1864.

It is to be remarked, in conclusion, that no public accounting system, how perfect soever, can fully accomplish its purpose without the aid of legislation. In some States, for example, a county treasurer is not required by law to report to the county auditor, or otherwise, the state of his duplicate—in other words the amount of taxes he may have collected—except at the close of a fiscal quarter. In others, there is no provision of law requiring him to report the progress of his collection at any particular stage, so that he may withhold from public view the amount in his hands, until he reports the entire collection of the year. With such deficiencies in legislation it may be out of the power of an auditor, or of an inspector, under any system of accounts, promptly to determine any day the precise balance which ought to be in the treasurer's hands; and that not from inability, but from unwillingness on the part of the
242 treasurer to furnish it.

The law ought to require a county treasurer as he proceeds in the collection of taxes, and until the final auditing of the duplicate, to furnish to the county auditor, at least once a week, and at any time on demand to an inspector charged with the duty of examining his office, not only a memorandum of the amount of taxes received by him to date, but all other receipts whatever. He ought also to be required to return to the auditor, at the close of each week, all orders to receive or disburse.

The best system of bookkeeping whatever can but enable to be promptly exhibited all accounts demanded; it cannot, unaided by proper legislation, compel their exhibition.

(See notice, as to correspondence, on back of title page.)

243 *Exhibit B to Elizabeth S. Ross' affidavit.*

A statement in regard to an improved public accounting system, with certificates exhibiting its results in practice throughout an experience of four years. Cincinnati: Moore, Wilstach & Baldwin, 1865.

The great importance and value to public officers and the public gen-

erally, of Selden's public accounting system, leads us to invoke the aid of all in securing its universal introduction into the public offices of States, counties, cities, and towns.

The greater accuracy, precision, and promptness with which such accounts may be kept, and their condition ascertained, than under any other known system; and the great saving of time, and economy in the number of books consequent upon the use of this system, gives us, as publishers, great confidence in directing attention to it.

We shall be happy to correspond with such as may desire information not furnished in this pamphlet.

Address:

MOORE, WILSTACH & BALDWIN,
25 *W. Fourth st., Cincinnati;* 60 *Walker st., New York.*

244 (Pages 3, 4, 5, and 6 are missing from the original exhibit and therefore are not here copied.)

245 It is true that, even under the usual accounting system by double entry, the number of account books used in these offices might, by judicious management, have been much reduced. Suppose the reduction had amounted to half the number that was actually deemed necessary, the argument here made touching the great advantage of a radical change, is not thereby at all invalidated. Even then the number of account books would, by such a change, be reduced to one-tenth. But, aside from this, nine-tenths of the amount saved by the new system is in labor, not in stationery.

It is in a great measure to the extreme simplicity of this system that its economy is due. The witnesses testify to this simplicity; one of them, after three years' practical experience of it, deposing that it is so easily understood and practiced that it can be taught to a competent bookkeeper in a single day. It may be assumed as an axiom, that all the approaches to perfection are by the road of simplicity. Not in improvements in mechanics alone, but in all important advances in art or science, the progress is from the more to the less complicate.

But the advantages of this accounting system thus far cited, readily calculable in money and certainly not to be despised in these days when enormous war expenditures render economy in all public affairs an imperative duty, are small and unimportant compared with the results obtained from the system under another aspect. These results are

246 moral as well as pecuniary.

The witnesses testify that there can be furnished to an inquirer, any hour of any day in the week, within five minutes the balance of any account or of any fund; that even if no such inquiry is made, the entire balance of the treasurer's books is struck once a day; that in case of any discrepancy between the treasurer's accounts and the accounts which are intended as a check upon his—namely, the auditor's—the time required to detect the item in which the error occurred does not exceed five minutes. They also testify that when an inspector comes unawares upon the auditor or treasurer to examine the accounts of the county, and ascertain whether the balance shown by the books corresponds with the money in the vault, that balance can be given to him within fifteen minutes, or an entire balance sheet of all accounts furnished within an hour.

But, as the witnesses further testify, under the former system, no balance of any account or of any fund could be given without first posting the account, and of course no discrepancy between the auditor's or treasurer's accounts could be detected without posting all the accounts in both offices; a matter involving labor and delay. How great that labor

and delay, and how uncertain the results except when the annual balance was struck, may be judged from a fact deposed to by a witness who had been bookkeeper for seven years in the auditor's office under the old system: the fact that, under the operation of that system, when
247 any officer charged with the duty of inspecting the accounts, came into the auditor's office without notice or intimation, it required not one hour as at present, but from seven to ten days, on the average, to make out the balance sheet so that the inspector could ascertain whether the balance shown by that sheet corresponded to the money in the treasury; and even after expending that time, it was but an approximate balance; for the exact balance the examiner had to trust to the posting of the cash account of the treasurer. Well might the same witness testify, that "the facilities for defalcation or delinquency were immeasureably greater under the old system than under the new."

But there is no element of evil in our republican form of government, as it has gradually come to be administered, so insidious or so demoralizing; none that has increased so rapidly of late years; none that is so dangerous in its tendency to sap, by slow degrees, the very foundations of our governmental fabric, as the growing tendency in men's minds to make a broad distinction between public and private honesty; between cheating a neighbor and cheating a nation; between uprightness in dealings between man and man, and uprightness in dealings between the citizen and his government. The outs usually accuse the ins of such practices. But the accusation cannot justly be restricted to any party. It applies, alas, to all; to whig and to democrat; to republicans and to advocates of slavery.

It is to be conceded that if combinations are cunningly made
248 among persons in official stations with intent dishonestly to abstract public money, no system of accounts, no matter how prompt and how numerous its checks, may suffice in all cases to defeat the conspiracy; but it is none the less true that fraud is commonly found to prevail in proportion to the force of temptation and the frequency of opportunity. Absolute honesty can only be secured by careful moral training; but if, in all public offices, by a system of checks, daily operative, available at any moment, rendering imminent the danger of detection, we withdraw temptation and diminish opportunity, we shall have rendered important aid in correcting public morals.

Actuated in part certainly by the hope of suitable pecuniary reward, but at the same time by the conviction that success in this endeavor would be a success for the public also, a proposition was made to the Secretary of the Treasury touching the introduction, under certain conditions, into the United States Treasury of the accounting system now employed in the public offices of Hamilton County, with such modifications as the nature of the case may demand. This proposal, contingent upon Congressional action and upon the success of the undersigned in adapting to a large department a system which has been eminently successful in a comparatively small one, was, with a modification, accepted by the Secretary of the Treasury, and awaits final action by one of the undersigned.

It is the intention of the undersigned to proceed to Washington in order to begin their labors there in a few weeks. If they should
249 succeed in this enterprise, to Hamilton County will belong the honor of having first appreciated and used an accounting system which was afterward thought worthy of adoption in the Treasury of the United States.

Meanwhile, for the purpose of introducing in the most prompt man-

ner and as widely as possible the said public accounting system, one of the undersigned has conveyed to Messrs. Moore, Wilstach & Baldwin, publishers, of the city of Cincinnati, the sole and exclusive right, during the entire term of the copyright or any renewal of the same, to introduce and dispose of the right to use, either for a limited term of years or for the entire term for which the copyright runs, the said public accounting system, including not only the forms heretofore copyrighted, but all additional forms, if any, appertaining to said system which may hereafter, by the owner thereof, be copyrighted in all State, county, township, municipal, and corporation offices.

Contracts have also been entered into with the commissioners of Hamilton County conveying to them the right to use this system in the auditor's and treasurer's offices of that county for twelve years from the first Monday in March, 1865, for the sum of six thousand six hundred dollars paid in advance, as will more fully appear by an official copy of contract given on the 2 last pages of this pamphlet.

CHARLES SELDEN.
ROBERT DALE OWEN.

JUNE, 1865.

250 *Certificates referred to in the foregoing.*

The following certificate was given by the gentlemen whose names are thereto appended, previous to the adoption of the system in the county offices of Hamilton County:

To the public:

We have examined with care Selden's condensed ledger, recently copyrighted by Charles Selden, the chief accountant of Dr. Fries, now treasurer of Hamilton County, Ohio, and we unhesitatingly pronounce it the ablest work on bookkeeping we have ever seen. For brevity, perspicuity, comprehensiveness, and simplicity it cannot be surpassed, and its adoption will be a valuable safeguard to all State, county, or public officials, and a protection to the public against confusion or fraud.

JOSEPH C. BUTLER.
WM. R. WILLIAMSON.
F. BODDMAN.
JAMES R. LYLE.
CHARLES REEMELIN.
G. W. WOODWARD.
THOS. SHERLOCK.
C. E. NOURSE.
CHARLES CONAHAN.

CINCINNATI, *September*, 1859.

The following certificates are given by gentlemen who were practically engaged in keeping the accounts in the auditor's and treasurer's offices of Hamilton County, either under the old system, as it was formerly in operation there, or under Selden's accounting system as now adopted in these offices:

251 *William Steele's certificate.*

I certify that I was bookkeeper in the auditor's office of Hamilton County, Ohio, during the seven years immediately preceding the introduction into that office of the improved system of bookkeeping by Mr. Charles

Selden. Since the introduction of that system, I have had repeated opportunities of inspecting its operation.

Under the old system it required from four to five days on the average, when not interrupted by other business, to make up the account for the preceding week's work; under Mr. Selden's system I can make it up, take the average of weeks, in a single day.

Under the old system, in case of an inspector or commissioner coming into the office without previous notice or intimation, charged with the duty of inspecting the accounts, it required from seven to ten days on the average to make out the balances of the several funds, so that he could ascertain whether the amount found in the treasury corresponded to the sum of the said balances; and even after expending that time it was but an approximating balance. Under Mr. Selden's improved system the same report of balances could be made, at any time, in from ten to fifteen minutes, and the balance is absolutely correct.

Under the old system it required from five to six weeks to make out the auditor's annual report. Under the new system from one to
252 two weeks suffice, the labor consisting only in itemizing the various expenditures, the balances having been already ascertained.

Under the old system the auditor's annual report usually covered about twenty-five pages. Under the new system the same report is condensed into seven or eight pages.

The treasurer's annual report for the fiscal year was made out under the new system after 4 o'clock p. m. of the 31st August, and published entire in the morning papers of the next day, September 1.

The facilities for defalcation or delinquency by a dishonest officer are immeasurably greater under the old system than under the new; as under the latter the balance of any particular account, or in case of any discrepancy between the treasurer's and auditor's accounts, the item in which it occurred can be detected at any moment in the week, within five minutes.

Under the old system, in the auditor's office there was no check except at the close of the fiscal year. Under the new system there is a check in that office at the end of every week.

(Signed) WILLIAM STEELE.

CINCINNATI, *November* 25, 1864.

I certify that William Steele, who signs the above, was bookkeeper in the auditor's office of Hamilton County during the entire term of my service as county auditor, which was previously to the introduction of Selden's improved accounting system. But having been ap-
253 pointed, subsequently to the adoption of that system in our county offices, one of the inspectors to examine the accounts of said offices, I had an opportunity of observing the operations of said system and comparing it with the method of bookkeeping which formerly prevailed.

I concur in the above statement of Mr. Steele as to the comparative merits of the two systems.

(Signed) E. C. BALDWIN,
Formerly Auditor of Hamilton County, Ohio.

CINCINNATI, *November 30th*, 1864.

Edward Ward's certificate.

I certify that I am at this time, and have been for the last three years

and a half bookkeeper in the auditor's office of Hamilton County, Ohio, where the entire accounts are and have been for more than three years, kept according to Selden's improved system of bookkeeping.

Under this system the entire accounts of the week, exhibiting the balance of each separate account, can be made up, and the general balance can be struck in half a day. Under the former system it used often to occupy the entire week, sometimes with the aid of an additional clerk.

At this time the separate balance of any one account can be furnished by the auditor at any moment in the week within five minutes; and in case of any discrepancy between the auditor's and treasurer's ac-
254 counts the time required to detect the item in which it occurred does not exceed five minutes.

Each township fund, with its items is kept separately; formerly there was no such separation.

On any one day the exact number of floating orders can be ascertained in fifteen minutes.

Any individual voucher, dating since the day the improved system was first introduced, can be produced within two minutes.

The auditor, Howard Matthews, who went out of office March 2, 1861, certified on the morning of that day, to the aggregates to the debit and credit of every account; together with a list of floating orders to that date; so that the incoming auditor, at his first entrance into office, had everything under his hand.

When an inspector, appointed by the probate court, comes unawares upon the auditor to examine the balance of his accounts and compare that balance with the money in the vault, no matter what day of the week he comes, he can obtain the balance from the books in from fifteen to twenty minutes; so that, at the end of that time, he can proceed to count the money in the treasury and verify the accuracy of the balance. The delay in furnishing the balance-sheet the last time an inspector presented himself, was just fifteen minutes, and the balance in the treasury was $1,442,154.25.

It need hardly be added that under a system of such strict and
255 prompt responsibility, the facilities for fraud or defalcation are so greatly diminished that if inspectors and commissioners do their duty, dishonest practices by the officers or clerks of this department become almost impossible.

The simple and condensed character of the new accounting system is one of its chief recommendations.

Under the old system there were required in this office, twenty-two books; now one book includes every account, and is all that is required. Yet the total of the accounts in this office from September 1st, 1863, to September 1st, 1864—one year—was $9,140,547.42.

The auditor's report for 1863, showing the entire face of the ledger for one year, and exhibiting each separate account itemized, covers seven pages only. This, together with a copy of the treasurer's reports and inspector's certificates, goes into the one account-book kept in this office.

The saving in money each year by this change in the accounting system of our auditor's and treasurer's offices, has been considerable. If at the close of the present fiscal year, the county were to discard Mr. Selden's plan, and return to the old system, it would require one additional clerk in the auditor's office of the rank of book-keeper. Such a clerk could not at this time be had of competent ability at a lower salary than $1,800 a year. Again, the annual saving in books and sta-

tionery in the auditor's office is about two hundred dollars in favor of the new system. This gives a clear annual saving by the
236 use of that system in the auditor's office alone of $1,600, thus:

Salary of a clerk at $1,800 a year	$1,800 00
Annual saving in this office, in account books and stationery	$200 00
Total annual saving	$2,000 00
Deduct half the amount annually charged by Charles Selden for the use of his system in the auditor's and treasurer's offices	$400 00
Net annual saving in auditor's office by adoption of that system	$1,000 00

I have been asked what I should think of the policy of changing back to the old system, to which I reply that it would be an act of folly, of which no man in his senses would be guilty.

(Signed) EDWARD WARD,
Book-keeper & Deputy, Auditor's Office, Hamilton Co., Ohio.

CINCINNATI, *November* 28, 1864.

I certify that I was auditor of Hamilton County, Ohio, at the time of the introduction into the auditor's office of that county, of Selden's improved accounting system. As to the merits and capibilities of that system, as well as its economy, and the facilities it affords for the detection of fraud I entirely concur in the above statement of Mr. Edward Ward.

I consider that system of book-keeping the most complete and perfect I have ever seen. It combines rigid condensation with great accuracy and simplicity, and is particularly adapted to public offices, and to the counting-houses of corporations, where there are a large number of subsidiary accounts.

(Signed) HOWARD MATTHEWS,
Formerly Auditor of Hamilton Co., Ohio.

CINCINNATI, *November* 29, 1864.

237 *Henry Fries' certificate.*

I certify that I was six years and three months in the treasurer's office of Hamilton County, Ohio, acting as deputy treasu'er, and during the last two years of that term I had the principal control of the office. I left the office only in September last.

As I was deputy treasurer at the time of the original introduction into the treasurer's office of Selden's improved accounting system, I have had every opportunity of observing the operation of the system, and of testing throughout several years its practical workings.

For public offices this accounting system is, in my judgment, superior, both as regards simplicity and accuracy, and also as regards facility of reference and economy, to any other system with which I am acquainted or have heard of. So simple is it, so easily understood and practised, that it can be taught to any competent book-keeper in a single day.

Since the introduction of this system into our treasurer's office the entire work of the week can be done up in six hours. Also, under this

system, the numerous account books formerly employed have been discarded, and a single book embraces the entire accounts of the office.

At any hour of any day in the week, the balance of any account can be furnished to any enquirer within five minutes; and in case of a discrepency between the auditor's and treasurer's accounts it would
258 take but a few minutes to detect the item in which it occurred.

Also the balance of any fund can be given at any time within five minutes by a mere inspection of the book.

Under a system which furnishes checks thus numerous and immediate, it is scarcely necessary to say that the chance of fraud or defalcation is very greatly diminished.

The economy of this system is another great recommendation. If, next March, the county were to do away with Mr. Selden's system and go back to the old mode of keeping books in this office, it would require one additional clerk, whose salary probably would be $1,500 a year.

This saving alone, independently of the other great advantages of the system, will insure its permanence. The cost of eight hundred dollars a year, paid to Mr. Selden for the use of his system in the auditor's and treasurer's offices, is no consideration, whether as compared with the entire amount saved in money, or the safeguards against dishonesty, or the constant facility of reference. I am satisfied that nothing could induce the commissioners of this county to discard Selden's system.

(Signed) HENRY FRIES,
Deputy Treasurer from June, 1858, to Sept., 1864.

CINCINNATI, *November* 29, 1864.

I certify that Mr. Henry Fries, the signer of the above, had control of the treasurer's office during the two years when I was county
259 treasurer, namely, from September, 1862, to September, 1864. I concur in the above statement of Mr. Fries.

(Signed) OLIVER W. GEOFFROY,
Formerly Treasurer of Hamilton County.

I certify that I was treasurer of Hamilton County at the time of the introduction into the treasurer's office of that county of Selden's condensed system of book-keeping, and that at that time Mr. Henry Fries, who signs the above, was deputy treasurer. The introduction of that system so thoroughly simplified the keeping of the county accounts, and afforded such constant checks against error, that it relieved me from much of that anxiety to which the great responsibilities of my position as treasurer would otherwise have subjected me.

When the above improved system shall have been introduced, as it ought to be, into all government offices, the people will have little difficulty in comprehending the most extensive accounts, or in detecting errors in such accounts, whether made ignorantly or fraudulently.

I fully concur in the above statement of Mr. Henry Fries, as to the merits and economy of the system in question.

(Signed) GEORGE FRIES,
Formerly Treasurer of Hamilton Co., Ohio.

CINCINNATI, *Nov.* 29, 1864.

J. A. Crever's certificate.

I am at present, and have been for more than two years past,
260 book-keeper in the treasurer's office of Hamilton County, Ohio;

during which time I have had daily opportunity of judging the character and capabilities of Selden's system of book-keeping as adopted in our office. Under this system our books show an exact balance once a week. In addition to this I keep a memorandum-book, which gives me the balance once a day. In case of an inspector presenting himself unexpectedly, I can furnish him a balance-sheet at any time, within one hour; indeed, I can have it ready for him long before he can possibly count the money in the treasury. Under this system I can do up the entire work of the week in less than a day, while under the old system it required the entire week to bring it up.

As, under this system, the balance of every fund is shown each week, there is security against overdrawing any particular account. No such security existed under the old plan, without posting the whole account.

There is also a constant check against committing any error or fraud in the treasury; a matter which I consider of vast importance. Under the former system there was no such check.

The chief characteristic of this system is its extreme simplicity. There is no difficulty whatever in learning it or in carrying it out. Its economy also is great. If, at this time, with the amount of business
261 done in this office, we were to return to the old system, it would require first an additional clerk to act as book-keeper at a probable salary of $1,500 a year. It would also require twenty account books instead of the one book which we now use.

The saving therefore by the present system in the treasurer's office of Hamilton County, may be thus stated:

Salary of one clerk, at $1,500 a year	$1,500 00
Annual saving in books & stationery under the present system, about	$150 00
Total saving	$1,650 00
Deduct one-half of the sum annually charged by Charles Selden for the use of said system in auditor's & treasurer's offices	$400 00
Net annual saving by adopting this system in treasurer's office	$1,250 00

With such advantages both as regards economy, and also as regards the perfection and promptitude of the checks against error or dishonesty, I do not think it a possible thing that we shall ever abandon such a system, or go back to the old method of keeping accounts so manifestly both expensive and incomplete as compared with the new.

(Signed) J. A. CREVER.

CINCINNATI, *November* 28, 1864.

I concur in the statement of my book-keeper.

(Signed) O. W. NIXON,
Treasurer.

Finally there is presented the following certificate, given by the present commissioners of Hamilton County, and by as many of the ex-commissioners of that county as were in office during portions of the time
in which the improved accounting system was employed in the
262 auditor's and treasurer's offices of the county.

Commissioner's certificate.

The undersigned, all of whom have acted as commissioners of Hamilton County, Ohio, during a portion of the time when there was in operation in the auditor's and treasurer's offices of said county Selden's improved accounting system, certify that we have had frequent opportunities of examining the said system, and of observing its practical workings. We testify that this system of keeping books is peculiarly adapted to the accounts of public offices. For simplicity, brevity, condensation, facility of reference and economy, it is greatly superior to any other accounting system with which we are acquainted. Also, it affords safeguards against error or dishonesty vastly more efficacious than any which existed under the old system which preceded it. Since its introduction we have found no difficulty in ascertaining at any time, either during the week or at its close, the exact state of each separate account; also the balance of every fund at any time, so that there was no danger that any should be overdrawn; also, in detecting at any time in a few minutes any discrepency between the auditor's and treasurer's accounts; also, the exact amount of floating orders that might be out at any time: also, in procuring any day in the week, in the course of fifteen or twenty minutes, an entire balance sheet, showing both the balance of each separate account and the total balance that ought to be in the treas-
263 ury at that moment, even though we had given no previous intimation to the auditor or treasurer that we desired such information.

Under this system the time necessary to keep the books of the auditor's and treasurer's offices is less than one-sixth of what it used to be under the former plan of bookkeeping; also, the multitude of account books which were formerly kept have been set aside, and a single book only is now used in the auditor's office and another in the treasurer's office. The saving made by these changes, both in the labor of clerks and in the annual expense of books and stationery, has been great.

We recommend to our fellow commissioners throughout this and other States of the Union the adoption of this improved system, being well assured that when they discover its simplicity and and accuracy, the saving in money affected by it, and the many and constantly operating checks it affords against fraud or defalcation, they will never again return to the old system now commonly prevalent in county offices throughout the Union.

(Signed) J. N. RIDGWAY,
Present Commissioner.
M. GOEPPER,
Ex-Commissioner.
L. SWARTZ,
Ex-Commissioner.
F. J. MAYER,
Ex-Commissioner.
C. GEIST,
Present Commissioner.
J. W. FITZGERALD,
Present Commissioner.

CINCINNATI, *November*, 1864.

264 In conclusion, as additional evidence of the estimation in which the improved accounting system is held, where by years of experience it is best known, the following officially attested copy of a con-

tract recently made with the commissioners of Hamilton County, and already referred to on page 11 of this pamphlet, is presented to the public.

Contract with commissioners of Hamilton County.

Whereas the undersigned, Charles Selden, owner of the copyright of "Selden's Forms of Record," condensed ledger and report, constituting a public accounting system, as will appear by reference to book G of records of copyright, in the district clerk's office of the southern district of Ohio, has heretofore sold to the undersigned commissioners of Hamilton County, for the sum of $1,600, the right to use said public accounting system for two years from the 1st Monday in March, 1865; and whereas the said commissioners, being well satisfied as to the economy, simplicity, and brevity of the said system, and as to the safeguards it affords against error or dishonesty, *designed* to secure before said Selden passes his ownership to others, as he now contemplates doing, the right to use the same for a longer period:

Now, therefore, it is agreed between the said Charles Selden of the first part, and J. N. Ridgway, C. Geist, and J. W. Fitzgerald, commissioners aforesaid, of the second part, as follows:

The said Charles Selden hereby conveys to the said commissioners of Hamilton County, their associates and successors in office, the
265 right to use said accounting system in the auditor's and treasurer's offices of said county for ten years from and after the first Monday in March, eighteen hundred and sixty-seven (1867); that is to say, until the first Monday in March, in the year eighteen hundred and seventy-seven (1877); and the said commissioners hereby agree to pay to the said Charles Selden for the use of his said system during the said ten years the sum of five thousand dollars ($5,000), payable in cash at the time of the signature of this agreement; and it is further agreed, by and between the parties hereto, that the commissioners aforesaid, their associates and successors in office, shall have the right at any time during the aforesaid ten years of repurchasing for any additional number of years at rates not to exceed the present purchase.

In testimony whereof the parties have hereunto set their hands and affixed their seals this 8th day of May, 1865.

(Signed) C. SELDEN. [SEAL.]
J. N RIDGWAY. [SEAL.]
C. GEIST. [SEAL.]
J. W. FITZGERALD. [SEAL.]

Signed and sealed in our presence:
W. C. REES,
FRANCIS CIST,
Witnesses as to C. Selden.
WILLIAM J. ABERNETHY,
Witness as to Commissioners.

STATE OF OHIO,
Hamilton County, ss:

Personally came before me, a notary public and commissioner,
266 Charles Selden, grantor above mentioned, and acknowledged the signing and sealing of the above instrument to be his voluntary act and deed. Given under my hand and notarial seal this ninth day of May, 1865.

[NOTARIAL SEAL.] (Signed) FRANCIS CIST,
Notary Public, Hamilton County, Ohio.

267 *Affidavit of A. B. Champion, for complainant.—Filed May 27, 1875.*

THE STATE OF OHIO,
Hamilton County, ss:

Aaron B. Champion, on oath says, that he was a special exam-
268 iner for the purpose of taking testimony in case No. 1620, in equity in the circuit court of the United States for the southern district of Ohio, wherein Elizabeth Selden was complainant and William C. M. Baker was respondent, and that he distinctly remembers the taking of the deposition E. B. Baldwin, at the office of Fisher & Duncan, No. 8 West Third st., Cincinnati, Ohio, on Saturday the 6th day of September, 1873. That the deposition was commenced in the morning of that day and the testimony, as far as desired by complainant's counsel, was then taken, and that for the purpose of permitting opposite counsel an opportunity to cross-examine the said witness E. B. Baldwin, as argued by counsel for complainant (Mr. Hatch), the said deposition was left open and a suspension of the taking thereof took place until between five and six o'clock in the afternoon of said day. That between said hours affiant returned to the office of said Fisher & Duncan and then found the said witness E. B. Baldwin and Mr. Hatch of counsel awaiting him. That affiant and both of said parties then re-ex-
269 amined until after six o'clock of said day, and no one then and there appearing to cross-examine said witness, the said deposition was after six o'clock p.m. of said day, and not until then, closed by this affiant.

AARON B. CHAMPION.

Sworn to before me and subscribed in my presence this April 26th, 1875.

[SEAL.] WM. M. GREGG,
Notary Public, Hamilton County, Ohio.

Notary fees 40c., paid by complainant.

STATE OF OHIO,
Hamilton County, ss:

I, John E. Hatch, being duly sworn, deposes and says that I have charge of the depositions of E. B. Baldwin, in the case of Selden v. Baker, and that the above affidavit of A. B. Champion, and so far as my memory serves me the facts therein stated, are true. That it has always been my practice when taking depositions, when the opposite party does not appear, to keep the depositions open until six o'clock or until the next day.

JOHN E. HATCH.

Sworn to and subscribed before me this 26th day of April, A. D. 1875.

[SEAL.] WM. J. BATES,
Notary Public in & for Hamilton County, Ohio.

270 *Affidavit of Lewis W. Boyer.—Filed May 27th, 1875.*

STATE OF OHIO,
Franklin County, ss:

Louis W. Boyer, being first duly sworn, deposes and says that he knows from personal observation that Wm. C. M. Baker plays pharoh, and although deponent cannot swear that he has a pharoh room of which

he is the owner, yet he does say that it is generally believed that such is the fact, and affiant further says that he has seen him engaged as a player in the aforesaid game, and such is his reputation.

LEWIS W. BOYER.

Sworn to and subscribed in my presence this 22nd day of April, A. D. 1875.

[SEAL.] CHAS. O. HUNTER,
Notary Public.

Affidavit of Frederick Blankner.—Filed May 27th, 1875.

STATE OF OHIO,
Franklin County, ss:

Frederick Blankner, being first duly sworn, deposes and says that during the months of February or March, 1875, he had occasion
271 to go to the rooms in the Buckeye block in the city of Columbus, Ohio, know as a room occupied by Wm. C. M. Baker as a club, gambling, or pharoh room; and that although he cannot swear that he saw the aforesaid Baker engaged in any game in said building, yet deponent does say under oath that while he was in said room he saw a pharoh table or a table used for such purposes, yet there were no persons so engaged when this deponent was present.

F. BLANKNER.

Sworn to and subscribed in my presence this 22nd day of April, A. D. 1875.

[SEAL.] CHAS. O. HUNTER,
Notary Public.

Affidavit of Samuel Thompson, chief police.—Filed May 27th, 1875.

STATE OF OHIO,
Franklin County, ss:

Samuel Thompson, being first duly sworn, deposes and says that he does not know from personal knowledge, but has very good reason to believe and does believe, that there is a gambling-house in the block known as the Buckeye block of Columbus, Ohio, and that Wm. C. M. Baker is interested in the same, and that during the last past six
272 months he has been connected in the aforesaid business in said Buckeye block of said city. Affiant says that he is the chief of police of Columbus, Ohio, and has every reason, aside from personal knowledge, to believe the above to be true.

SAM'L THOMPSON,
Chief Police.

Sworn to and subscribed in my presence this 22nd day of April, A. D. 1875.

[SEAL.] CHAS. O. HUNTER,
Notary Public.

Affidavit of E. P. Sharp, and certificate of Kile, ex auditor of Franklin County, Ohio.—Filed May 27th, 1875.

Amount, description and valuation of real estate appearing in the name of W. C. M. Baker on the tax duplicate for Franklin County, Ohio, in auditor's office of said county, for 1874, to wit:

West ½ of inlot No. 53, central reserve, in city of Columbus, valued at		$3,980 00
Lot No. 1 of Baker's subdivision		160 00
Lot No. 2 " " "		160 00
Lot No. 3 " " "		160 00
Lot No. 4 " " "		150 00
Lot No. 5 " " "		150 00
" No. 39 " " "		150 00
Lot No. 40 of Baker's subdivision		150 00
273 Lot No. 6, McGowan's block		$760 00
Lot No. 105 in Westerville, being ½ acres, except 50 ft. front, valued at		$980 00
Eight and three-tenth' acres of land in Clinton Township, valued at		$620 00

STATE OF OHIO,
Franklin County, ss:

E. P. Sharp, being first duly sworn, make' oath and says that he is an attorney at law; that he carefully examined the tax duplicate for the year 1874, for Franklin County, Ohio; that the above is a true exhibit of all the real estate in the name of W. C. M. Baker, appearing on said tax duplicate, as he verily believes, April 23rd, 1878.

E. P. SHARP.

Sworn to before me and subscribed in my presence by E. P. Sharp, this 23d day of April, A. D. 1875.

[SEAL.]

L. B. FULLER,
Notary Public in and for Franklin County, Ohio.

The following property appears upon the records in the auditor's office of Franklin County, Ohio, transferred by William C. M. Baker to J. D. Moore, but which I did not include in my foregoing list, which is
274 hereto attached, from the fact that I did not think that which appeared upon the tax duplicate of 1874, as transferred from Wm. C. M. Baker, is or could be regarded as property in the name and belonging to said Baker. The following is a true and correct list of such property as the tax duplicate of 1874 shows, transferred from said Baker to said Moore, to wit: *but* lot, Huffner's addition, Baker's subdivision, Chapman's addition.

In lot 30, valued at	$90 00
" 39, " "	90 00
" 114, " "	70 00
" 119, " "	90 00
" 40, " "	90 00
" 41, " "	90 00
" 83, " "	90 00

STATE OF OHIO,
Franklin County, ss:

E. P. Sharp, being first duly sworn, deposes and says that the above is a true, correct and complete copy of the real estate which was entered upon the tax duplicate of the auditor's records of Franklin
275 County, Ohio, belonging to J. D. Moore, transferred to said Moore by Wm. C. M. Baker in the year 1874, and that this list, in connection with the list to which I have made affidavit as appearing on the tax duplicate of 1874 in the name of Wm. C. M. Baker, comprises all of the property which was entered in the name of Wm. C. M. Baker, and which was transferred by said Baker during 1874 and entered on tax duplicate as transferred, as he verily believes.

E. P. SHARP.

Sworn to and subscribed in my presence this 24th day of April, A. D. 1875.

C. O. HUNTER,
Notary Public.

STATE OF OHIO,
Franklin County, ss:

S. E. Kile, auditor of Franklin County, Ohio, does hereby certify that the foregoing copies from the auditor's records of Franklin County, Ohio, are true, correct, and complete in regard to the property of Wm. C. M. Baker as appeared upon the tax duplicate of 1874, as he does verily believe. S. E. Kile certifies that he did personally examine
276 said record in this regard, and that the above lists are in accordance with his examination. S. E. Kile also certifies that he was elected and served as auditor of Franklin County, Ohio, three terms of two years each, and that his last term of office expired on the 2nd Monday of November, A. D. 1874.

SAMUEL E. KILE,
Franklin County, Ohio.

Certificate of Nathan Cole, recorder of Franklin County.—Filed May 27th, 1875.

Office of recorder of Franklin County, Nathan Cole, recorder.

STATE OF OHIO,
Franklin County, ss:

I, Nathan Cole, recorder of Franklin County, Ohio, do hereby certify that the following unsatisfied claims do appear and are duly filed, indexed, and recorded in the county records of Franklin County, Ohio, in my office, on mortgages given by Wm. C. M. Baker, to the amount of fourteen thousand two hundred and sixty-six dollars, as follows, to wit:

Mortgage record, volume thirty-three, page ninety-nine, amount three thousand two hundred and sixty-six dollars; Baker and wife to
277 Home Insurance Company of Columbus, Ohio.

Mortgage record, volume thirty-seven, page five hundred and thirty-five, amount five thousand dollars; Baker and wife to same.

Mortgage record, volume fifty, page seventy-six, amount six thousand dollars; Baker to Home Building and Loan Association of Columbus, Ohio.

Witness my hand and official seal this 21st day of April, A. D. 1875.

[SEAL.] NATHAN COLE, *Recorder.*

STATE OF OHIO,
Franklin County, ss:

I hereby certify that the foregoing is true, and that I did personally examine the records and found them in accordance, after a thorough and careful examination, with the foregoing certificate given by the recorder of the aforesaid county.

CHARLES O. HUNTER,
Attorney for Plaintiff.

278 *Affidavit of W. C. M. Baker.—Filed June* 11, 1875.

THE STATE OF OHIO,
Franklin County, ss:

Before me, the undersigned authority, personally appeared W. C. M. Baker, and being first duly sworn, says that he is the defendant in a suit pending in wherein one is plaintiff, and that he is of the age of forty-two (42) years. That he resides at present in Ohio, and says that for the six years prior to March, 1867, he was auditor of Greene County, Ohio, and for the six years prior to that, he was clerk and deputy auditor in said office; that during the whole of that time he was familiar with all the duties of said office, and all the books and records thereof; that the accounts between the auditor's & treasurer's office were, for the most part, kept by himself; that the books during said time, showing the disbursements from the county treasury, contain on the left hand page a column for dates, one for numbers, one for the name of the person receiving the money, one showing the purpose for which the money was paid and one for the amount, and the books showing receipts into the county treasury contained a column for date, one for numbers, one for name of person paying the money, a column for what the money was paid, and one for amount; that
279 in the compilation of his, the said W. C. M. Baker's, book of 1867 the said aforementioned columns were repeated, with the addition of the column "by" on the left-hand page, meaning by what authority, and the printed headings of said columns were made to agree with the statutes (see Swan & Critchfield Statutes, vol. 1, page 98, section 13, vol. 2, page 1584, orig. sec. 5).

Affiant further says that the columns aforesaid were not new or original with Charles Selden, and that during the time of his being employed in said county auditor's office, commencing with the year 1859, he used a book in which he ruled balance-sheets to enable him to ascertain the net balance of taxes collected in each township or corporation; that said balance-sheets were ruled with a wide column on the left and columns on the right for amounts; that in the first column to the right was entered the amount of tax originally levied, under which amount was entered any additional tax collected or entered; these two were added and the amount extended into the first next column to the right; under this last-named amount was entered any taxes uncollected, and this uncollected tax was deducted from the amount above it, and the balance extended into the next right-hand column; under this last amount was entered the treasurer's per cent. allowed upon the collection, and the treasurer's per cent. was deducted, and the net taxes collected was extended into the next right-hand column showing the balance.

The above named book was original with me, and was used from
280 five to seven years before. Said book is attached to and made a part of this affidavit, marked A.

Affiant further says that in the construction of his said book of 1867, on the lower part of the right-hand page he arranged a balance-sheet,

which sheet was taken from the said balance-sheets in said book marked A, and was improved by making an additional column for the additional amount received instead of setting this under and in the first column, and a column was added to receive the payments or deductions instead of putting each amount to be deducted under and extending the balance. By so doing does not make my said balance-sheet similar to or a copy of Chas. Selden's, but are in fact reverse and dissimilar; that the columns "total received, and total paid" out, contain the results of the four preceding columns, and were made necessary from the additions; the seventh column in said balance-sheets and the eight' are common to all bookkeepers in taking off a balance-sheet; the seventh column being identical and used for the same purpose as the debit column in a balance sheet, which is used to show the amounts due or assets of a house, and the eight' is the same and identical with credit column in a balance-sheet which is used to show what the house owes or the liabilities thereof, and that in continuing these two columns in said balance-sheet the author headed them "balance" and "overpaid" instead of dr. & cr. as was common.

281 Affiant further says that the two outside right hand columns in Selden's condensed ledger are not new or original with him; they have been in use in balance-sheets time out of mind, and are always used in giving results of a set of books; that the ruling of Selden's condensed ledger with a column for funds in the middle is common in six-column journals, and has always been so.

Affiant further says that he is publishing a book for use of county auditors and treasurers which he has copyrighted, and it is known as his book of 1875; that said book as to left-hand page contains columns as follows: Date, number of order, name of person, to whom order given, for what purpose money paid, authority for issue of order, county infirmary, bridge, with a number of columns not headed; lastly, a column headed "total." That said first five columns of said book are made as all books for county auditors have been for more than thirty years, and in conformity to the statute laws of Ohio. See S. & C., page 98, sec. 13, vol. 1, and vol. 2, S. & C., page 1584, sec. 5.

Affiant further says that books for keeping the disbursements of funds from the county treasury have been kept with similar rulings and columns since my first knowledge of said auditors and treasurers in the year 1855; that no part of said left-hand page is taken from or is an infringement upon any books copyrighted by Charles Selden; and affiant says that the upper portion of the right hand page of said book of 1875 is used for receipts, and contains columns for date, number

282 of warrant, name of person paying money, for what purpose money received, "county," with blank columns, and one headed "total"; that the first four first named columns of the upper portion of said right-hand page have been used for years previous to the copyright of Charles Selden, and are common to all auditors' and treasurers' offices, and are now published to fill the requirements of the statutes of Ohio. See laws, vol. 67, page 13.

Affiant further says that said portion of said book is not a copy from, nor an infringement upon any book published by Charles Seldon; that the lower portion of the right hand of his book of 1875 is used for making a statement of the conditions of funds in the county treasury. That the ruling is identical with that used by myself in 1859 in the books marked A, and attached to this affidavit, as to the first wide column to the left for the name of the fund, as to the first column in which entered the prior amount received in each fund, and under said amount is set

the additional received, which said amount is added to the first amount, the same as in the first column in first original book marked A, and made a part of this affidavit.

That the second column in my book of 1875 in the lower portion of the right hand page is used identically for the sums paid from the treasury that the first column is used for funds paid into the treasury. That the third in lower portion of the right hand page is used first to
283 enter the total amount received in each fund, under which amount and opposite each fund is entered the total paid out of each fund, which said last amount is deducted from the former identical as the second column in the original book marked A, and made a part of this affidavit. The fourth in the lower portion of the right hand page is used in which to extend the balance in each fund, and is identical in its use and purpose with the four columns in the balance sheets in said book marked A. The fifth in said portion of the page above mentioned is similar to a cr. column for making a statement of balance sheet from any set of books, and that all the above named rulings, headings, and columns were in use by him from five to seven years previous to the time he ever heard of Charles Selden's copyrighted books, and a long time before said Selden's books were copyrighted; that the combination of these rulings and headings, and making a book of the same, was not taken from and is not an infringement upon Chas. Selden's copyrighted books; that the combinations of these rulings and headings and making books for county auditors and treasurers is not an evasion of any order of this court; and affiant says further that in 1867 he issued a book for keeping the accounts of county treasurers; that said books contain on left hand page certain captions, rulings, and columns, as follows: Date, No. of order, person to whom order is issued. Then following to the right are columns headed county infirmary, bridge, with a num-
284 ber of blank columns following these total columns; said first four columns were made to conform to the statutes of Ohio. (See Swan & Critchfield, vol. 2, page 1584, sec. 5.) That this ruling and arrangement admits the entry of every order at the time of payment, and the numbering of each consecutively, that books similarly ruled by me at to first four columns were used in the offices of county treasurer for years before Charles Selden's books were copyrighted, and years before affiant ever heard of Charles Selden or his books.

Deponent further says that the book issued by Charles Selden for the use of county treasurers was ruled on the upper part of the left hand page into four different general divisions, the first three of said divisions are headed disbursements, the fourth receipts. The first under the head of disbursements contains the words printed, "county funds." The whole space under the words disbursements and county funds comprising this first general division is divided into columns as follows: Adjusted, next No., next date, next amount. The next two of these general divisions, headed disbursements, are similar in ruling to first except not headed with name of any fund, but in use are headed by writing names of fund. The fourth division is headed receipts, and contains the same ruling and headed same as first three general divisions. That the three first general divisions headed disbursements on the left hand page require that the orders redeemed shall be sorted, and the number of orders redeemed on each fund selected and entered by themselves
285 at stated times, making it a necessity that they can only be entered at stated times, so as to be sorted and fill a particular space; that this causes the orders to be entered in non-consecutive numbers. The fourth division on said left hand page is headed receipts, and re-

quires said receipts to be sorted and entered the same as disbursements, thus making Selden's book for county treasurers as to left hand page entirely different from my book of 1867, and further says that said left hand page was not taken from Selden's book, was not an infringement upon said Selden's books, but was original with myself in all points not prescribed by statute, and says further, that the right hand page of affiant's book of 1867 differs from the right hand page of Selden's book for treasurer's in the same material points that the right hand page of affiant's auditor's book differs from the right hand page of Selden's book for auditors, particularly described in the foregoing portion of this affidavit; that said right hand page was not taken from Selden's book, but was made to fill the requirements of the statutes and otherwise compiled from sources original with the author.

Affiant further says he has not mortgaged his property to any individual railroad company or other corporation; that he has not given any mortgage to any trustee, person, or persons representing said railroad company, corporation, or to any person whomsoever.

Affiant further says that he has not paid to any railroad com-
286 pany, nor any person representing the same, or any individual, any sum of money, neither has there been any claim advanced or demand made by any railroad company for any money or value since my statement of the condition of my property heretofore made, and deponent says that his property remains as in said statement, and affiant says, that no claim or demand has ever been made upon him by any railroad company, corporation or representative thereof, for any money or claim whatsoever at any time, and further affiant saith not.

W. C. M. BAKER.

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Exhibit "Book A" to Baker's affidavit.

Distribution of sec. 16, school-money from Clark Co., O.

Town. 4, range 8.

629	youth in Miami T'p.....	$52.12
105	" " Clifton dist.....	8.70
734	Total	$60.82

Town. 5, range 8.

15	youth in Clifton	$2.30.2

Distribution of sec. 16, school-funds from State.

Town. 3, range 7.

512	youth in Beaver T'p.....	$400.98.7
111	" " Bath "	86.93.3
40	" " Xenia "	31.32.7
663	Amount.....	519.24.7

Int. paid by purchasers.

512	Beaver Creek.....	54.77
111	Bath	11.87
40	Xenia	4.28
		70.92
		400.98.7
		54.77
		455.75.7

Town. 3, 8.

397	youth in Bath T'p	120.42.0
301	" " Fairfield.....	91.30.0

Clark Co.

93	Dist. 2 Bethel T'p.....	28.21.0
101	Mad River T'p.....	30.63.5
892	Am't	270.56.5

Town. 3, R. 8.

Paid by purchasers.

397	Bath	41.57.0
301	Fairfield	31.51.7
93	Bethel T'p.....	9.73.8
101	Mad River T'p.....	10.57.5
		$93.40.0

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Subsequent additions, Sugar Creek.

Contin. sc. in t'p	4. 01. 6
Contingencies in t'p	80. 4
Cont's school Bellbrook	45. 0
Contingencies	90. 0
	6. 17. 0
Bellbrook corp. tax	90. 0

Delinquencies.

Contin. sc. t'p	22. 84. 5
Conting. " "	4. 56. 9
Contin. Bellbrook	2. 75. 6
Contingencies "	5. 51. 2
Dist. No. 10	5. 74. 1
" No. 5	28. 58. 8
	70. 01. 1
Corp. tax Bellbrook	5. 51. 2

Page 3.

Subsequent additions, Beaver.

Continuing schools	19. 34. 3
Contingencies "	25. 80. 5
	45. 14. 8
T'p	6. 44. 1

Contin. sc	28. 20. 3
Buildings, &c	37. 60. 6
	65. 80. 9
T'p	9. 40. 3

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Subsequent additions, Bath.

Contin. schools, t'p	19. 86. 3
Building sc. houses	29. 78. 5
Contingent es. schools	9. 31. 0
Contin. sc. in Fairfield	41. 6
Contingencies in Fairfield	61. 3
	59. 98. 7
T'p	7. 87. 5
F. Corp	23. 4

Delinquencies.

Contin. sc. t'p	8. 60. 7
Contingencies	4. 03. 4
Cont'g sc. F	8. 98. 0
Cont'ng sc. F	7. 33. 8
	28. 95. 9
B. sc. houses	12. 91. 8
	41. 87. 7
T'p	5. 08. 8
Corp. F	3. 45. 3
Del. 1856	1. 60. 3

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Subsequent additions, Miami.

Contin. schools, T'p	29. 25. 0
Contingencies	7. 31. 3
	36. 56. 3
Corp. indebtedness, G. S.	6. 05. 0
" expenses	9. 07. 5
	15. 12. 5
T'p tax	16. 23. 7
Del. of 1856	1. 61. 0

Delinquencies.

Coning school	55. 60. 9
Contingencies school	13. 90. 2
Contin. sc. in Clifton	42. 4
Total school	69. 93. 5
Y. S. corp. debt	43. 16. 0
" expenses	64. 74. 0
	107. 90. 0
" Clifton	24. 8
Total corp	108. 14. 8
Del. of 1856	24. 74. 3

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Subsequent additions, Xenia T'p.

Int. R. R. bonds	27.56.0
poor	12.50.7
	40.06.7
pavement	47.00
	87.06.7
T'p	12.50.7
Contin. sc. t'p	3.45.5
Contingent sc. t'p	1.72.7
Building " "	86.4
Contin. sc. t'p	3.45.5
Contingent sc. t'p	1.72.7
	131.80.1
X. cop. ind	10.80.3
Gas purposes	48.61.3
General "	81.02.2
Street "	70.22.0
Bridge "	5.44.1
Total corp	216.09.9

Delinquencies.

Contin. sc. t'p	9.11.1
Cont'ing of sc	4.55.5
Building sc. houses	2.27.7
Contin. sc. X. dist	122.31.1
Contingencies sc	66.39.7
Total	204.65.1
T'p	19.75.1
Poor	19.75.1
R. R.	32.76.2
Other special	52.51.3
Corp. ind. Xenia	15.59.6
Gass purposes	70.18.4
General "	116.97.2
Street "	101.37.6
Bridge "	7.77.8
	311.90.6
Del. of t'p., 1856	1.79.3
" " town "	18.47.2
Other special	20.26.5
Paving	25.00

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Subsequent additions, Cæsar's Creek.

Contin. schools	$0.91.0
Contingent "	0.71.5
	$1.62.5
T'p	18.6

Delinquencies.

Contin. sc	4.05.4
Conting "	3.17.0
	7.22.4
T'p	0.83.2

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Subsequent additions, Silver Creek.

R. R. bonds	$0.20
T'p purposes	2
Conting. sc. T'p	20
Conting. " "	16
Contin. sc. J. dist	3.96.5
Contingencies	1.06.0
	5 38 5

Delinquencies.

Contin. sc. t'p	19.97.4
Contingent sc. t'p	14.12.5
Contin. sc. J	8.88.9
Contingent sc	2.37.0
School dist. No. 6	4.72.5
	50.08.3
T'p	11.48.4
R. R. bonds	19.13.8
Del. t'p., 1856	9.87.0
J. corp. tax	4.12.8

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Subadditions, Ross.

Contin. schools t'p	11.33.4
School dist. No. 1	1.42.2
" " " 11	11.0
" " " 8	9.22.6
	22.09.2
T'p	1.62.0

Delinquencies.

Contin. sc	11.33.4
School dist. No. 1	2.42.2
" " " 11	11.0
" " " 8	9.22.6
	22.09.2
T'p	1.62.0

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Subadditions, Cedarville.

Contin. sc., Ced	$16. 19. 3
Contingent sc's, Ced	3. 40. 8
Contin. sc, t'p	132. 02. 2
	151. 62. 3
Corp., Ced	25. 56. 6
T'p	11. 41. 4

Delinquencies.

Contin. schools	9. 33. 2
Contin. sc., Ced	13. 22. 4
Contin'g of sc	2. 78. 4
	$25. 34. 0
Road & bridge	1. 44. 2
Corp. tax, Ced	20. 87. 7
Del. tax	10. 3

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New Jasper subadditions.

T'p	25. 2
School	25. 2

Delinquencies.

T'p	0. 19. 2
Contin. sc	95. 1

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Spring Valley subad.

T'p	0. 18. 4
	74. 2
School purposes	7. 7
Con'g sc's	9. 0
Corp. S. V	18. 0
Contin. sc	22. 4
Building	
	1. 31. 3
Del. 1856	2 57 0

Delinquencies.

T'p	2. 19. 6
Contin. sc's	6. 89. 6
Contin'g "	71. 7
School S. V	4. 57. 0
Contingent "	68. 5
Building	6. 36. 6
	19. 23. 4
Corp. tax, S. V	2. 38. 5

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Delinquencies of 1856.

Sugar	65.70.5	Sugar	63.79.1
	1.91.4	Beaver	1.61.8
	63.79.1	Bath	7.42.3
Bath	9.02.6	Miami	291.65.7
	1.60.3	Xenia	949.93.0
	7.42.3	Cæsar	57.56.7
Miami	313.79.0	Silver	134.48.0
	1.61.0	Ross	1.24.8
	31.540.0	Cedarville	97.58.5
	2.374.3	New Jasper	25.3
	291.65.7	Spring Valley	85.35.8
Xenia	966.28.7		1690.91.0
	3.90.8		
	970.19.5		
	20.26.5		
	949.93.0		
Cæsar	57.56.7		
Silver	144.35.0		
	9.87.0		
	134.48.0		
Ross	1.24.8		
Cedarville	97.68.8		
	10.3		
	97.58.5		
S. Valley	82.78.8		
	2.57.0		
	85.35.8		

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Delinquencies of 1856. *Abstracts.*

Sugar Creek.		
T'p	2.35.1	
Corp. tax	62.5	Bulbrook.
Contin. S. t'p		10.97.3
Contingent		2.19.4
Contin. in B		31.4
Contingent		31.4
		13.79.5
Beaver.		
T'p		62.7
Contin. sc		10.2
Building		42.6
		52.8
Bath.		
T'p		16.1
Contin. sc. t'p		$0.18.5
Building		23.8
Contin. F. dist		18.9
Building " "		3.43.2
		4.04.4

Miami.	
T'p	$9.93.3
Contin. sc	56.76.0
Cont'g "	7.09.5
Building No. 9	58.76.6
" " 6	7.20.0
	139.82.1
Xenia t'p.	
T'p	90.39.1
Contin. in t'p	50.63.8
Contingent	10.12.7
B. sc. house	18.92.1
Contin. X. dist	74.82.0
Contingent "	37.41.0
	19.191.6
Corp. tax 215.67.0 on $43134	—
Cæser.	
T'p	1.22.1
Contin. sc	4.88.4
Building	7.85.3
	12.73.7

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Abstract of delinquencies of 1856.

T'p 13.08.9 val. 14544 silver.		
Contin. sc. t'p	6.99.7	
Contingent	3.63.9	
Building	8.95.6	
Contin. sc. J	1.10.2	
Contingent	55.0	
D. No. 6	21.42.5	
Dist. No. 10	5.17.9	
	47.84.8	
Corp	82.5	
Ross.		
T'p		38.0
Sc		18.3
Cedarville.		
Corp		12.56.7

Cedarville.	
T'p	3.27.9
Contin. sc. t'p	79.0
Conting. sc	16.3
Contin. sc. Ced	15.51.6
Conting. " "	14.77.8
	31.24.7
Corp. tax	$22.16.7
New Jasper.	
T'p	0.00.9
Sc	04.2
Contg	00.9
Spring Valley.	
T'p	1.91.7
Contin. sc. t'p	2.58.7
Conting	51.7
Contin. sc. 8.2	5.59.8
Contingencies	2.80.1
Building	30.78.9
	42.29.2
Corp. tax	2.80.0

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Final distribution.

School, original am't of dup.		
Contin. sc. t'p	959. 37. 1	
Conting. " "	191. 87. 4	
Contin. sc., Bellbrook	101. 45. 9	
Conting. "	202. 91. 8	
Contin. dist. No. 2	33. 96. 1	
Building " No. 5	971. 38. 1	
Debts " " 10.	165. 30. 5	
	2626. 26. 9	2626. 26. 9
Beaver.		
Contin. sc	1223. 28. 6	
Building & contin	1631. 04. 8	
	2854. 33. 4	2854. 33. 4
Bath t'p.		
Contin. sc	620. 98. 8	
Building sc	931. 48. 0	
Conting. "	291. 08. 8	
Continuing sc	224. 62. 7	
Conting	324. 46. 0	
	2392. 64. 3	2392. 64. 3
Miami t'p.		
Contin. sc. in t'p	1121. 15. 4	
Contin'g "	280. 28. 8	
Contin. school in Clifton	159. 33. 0	
	1560. 77. 2	1560. 77. 2
Am't up		9434. 01. 8

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Final distribution.

Am't up		9434. 01. 8
Xenia t'p.		
School in "	1606. 38. 4	
Cont'g " "	803. 19. 2	
Building " "	401. 59. 6	
Contin. in Xenia dist	3050. 52. 8	
Cont'g X. dist	1656. 03. 8	7517. 73. 8
Cedar Creek.		
Contin. sc	507. 37. 2	
Contin'g "	396. 79. 2	904. 16. 4
Silver Creek.		
Contin'g sc	419. 40. 4	
Contin. Jamestown	486. 20. 1	
Contin'g "	129. 64. 4	
Contin. sc. t'p	522. 66. 3	1557. 91. 2
Ross t'p.		
Contin. sc	704. 16. 8	
Dist. No. 1	15. 32. 6	
" " 8	609. 47. 0	1359. 36. 4
" " 11	30. 40. 0	
Cedarville t'p.		
Contin. sc	958. 41. 5	
Contin. sc., Ced	549. 33. 5	
Conti 'g "	115. 64. 9	
	1623. 39. 9	1623. 39. 9

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New Jasper school.		528. 30. 8
Contin. schools		2924. 80. 23
Am't up		

Page 17 (continued).

Am't up		2924. 80. 3
Spring Valley	1245. 27. 2	
Contin. sc	129. 50. 8	
Cont'g "	406. 57. 4	
Contin. sc. S. V. town	60. 98. 6	
Contin'g " " "	575. 30. 0	
Building " " "	281. 46. 0	
Dist. No. 8	12. 41. 3	
" No. 14	33. 48. 6	2744 99. 9
		25669 80. 2
		1 68. 2
		71 48. 4

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Township tax.

Original am't of dup.	407. 76. 2
Beaver Creek	304. 96. 9
Bath t'p	420. 28. 7
Miami "	837. 39. 8
Xenia "	104. 07. 6
Sugar Creek	363. 16. 0
Silver Creek	100. 59. 5
Ross	106. 67. 8
New Jasper	

Page 18 (continued).

Xenia		64. 70. 1
Dol. of 1856, corp. Ind		64. 70. 1
Gap		4. 31. 3
Bridge		43. 13. 4
Street		38. 82. 1
General fund		215. 67. 0

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Corp. tax.

Original amt. of dup.	127. 04. 2
Corp. Bellbrook	75. 30. 2
" Fairfield	708. 49. 0
Corp. Yellow Springs	472. 32. 8
" Indebtedness	71. 80. 8
" Clifton	378. 13. 6
Xenia corp., Ind	1701. 62. 0
Gas purp	2836. 03. 4
Gen. "	2457. 89. 6
Street "	189. 06. 9
Bridge "	195. 82. 2
Jamestown corp	533. 82. 6
Cedarville	124. 65. 6
Spring Valley	

Other special taxes.

Original amt. dup.	
Xenia t'p R. R. bonds	1716. 09. 4
" " Poor	837. 39. 8
Silver Creek Int. on R. R. B	665. 28. 3

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Additions and substractions of school funds.

Sugar	959. 37. 1
	4. 01. 6
	10. 97. 3
	974. 36. 0
	22. 84. 5
	951. 51. 5
	191. 87. 4
	80. 4
	2. 19. 4
	194. 87. 2
	4. 56. 9
	190. 30. 3
	101. 45. 9
	45. 0
	31. 4
	102. 22. 3
	2. 75. 6
	109. 46. 7
	202. 91. 8
	90. 0
	31. 4
	204. 13. 2
	5. 51. 2
	198. 62. 0

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Sugar Creek	951. 51. 5	Contin. sc.
" conting	190. 30. 3	
Bellbrook conting	198. 62. 0	
" "	109. 46. 7	
Dist. No. 2	23. 96. 1	
" No. 5	942. 79. 3	
" No. 10	159. 56. 9	
Beaver conting. sc	1214. 52. 8	
"	1619. 67. 3	
Bath contg. sc	632. 42. 9	
" contg. "	296. 36. 4	
" build. "	948. 58. 5	
Fairfield contin. sc	217. 89. 4	
" conting. "	317. 09. 3	
Building del. of 1856	3. 43. 2	
Miami tp. contin. sc	1151. 55. 8	
" contg	280. 79. 4	
Build. dist. No. 9, del. 1856	68. 76. 3	
" " " 6, " "	7. 20. 0	
Conting. &c., Clifton	158. 90. 6	

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Xenia Tp., cont'g sc	1651. 36. 6
" " cont'g "	810. 49. 1
" " building "	419. 10. 4
X. dis't contin. sc	3084. 54. 5

X. dis't contin'g sc	1671. 29. 8	
Cæsar Creek, contin. sc	509. 11. 2	
" " cont'g "	394. 33. 7	
" " buil'g, del. of 1856	7. 85. 3	
Silver " Tp. cont'g sc	406. 58. 7	
" " " cont'guing	512. 37. 7	
Jamestown, contin. sc	482. 37. 9	
" contin'g	128. 88. 4	
Del. build. for 1856	8. 95. 6	
Dist. No. 6	16. 70. 0	
" " 10	5. 17. 9	
Ross Tp., contin. sc	704. 35. 7	
" " dist. No. 1	15. 32. 6	
" " " No. 8	609. 47. 0	
" " " No. 11	30. 40. 0	
	21252. 81. 4	

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Final distribution.

Amt. bro't over		21252. 81. 4
Cedarville, contin. sc		1081. 89. 5
" del. of 1856 contingent		16. 3
" dist. contin. sc		567. 82. 0
" " conting of sc		131. 05. 1
New Jasper, contin. sc		527. 65. 0
Spring Valley " "		1241. 70. 5
conting		129. 38. 5
S. Valley Town., contin. sc		407. 87. 2
" " " contin'g		63. 10. 0
" " " building		599. 94. 7
School dist. No. 8		281. 46. 0
" " " 14		12. 41. 3
" " " 18		33. 48. 6

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Sugar Creek.

Contin. sc	951. 51. 5	
Per cent	9. 51. 5	
		942. 00. 0
Conting	190. 30. 3	
	1. 90. 3	
		188. 40. 0
Bellbrook, conting. sc	109. 46. 7	
	1. 09. 5	
		108. 37. 2
" couting	198. 62. 0	
	1. 98. 6	
		196. 63. 4
Dist. No. 2	23. 96. 1	
	24. 0	
		23. 72. 1
" " 5	942. 79. 3	
	9. 42. 8	
		933. 36. 5
" " 10	159. 56. 9	
	1. 59. 6	
		157. 97. 3
Beaver Creek, contin. sc	1214. 52. 8	
	12. 14. 6	
		1202. 38. 2
" " conting	1619. 67. 3	
	16. 19. 7	
		1603. 47. 6
Bath, contin'g sc	632. 42. 9	
	6. 32. 5	
		626. 10. 4

Bath, contin'g sc	296. 36. 4	
	2. 96. 4	293. 40. 0
" building	948. 58. 5	
	9. 48. 6	939. 09. 9
Fairfield, contin. sc	217. 89. 4	
	2. 18. 0	215. 71. 4
conting	317. 09. 3	
	3. 17. 1	313. 92. 2
" building, 1856	3. 43. 2	
	3. 5	3. 39. 7
Miami T'p, contin. sc	1151. 55. 8	
	11. 51. 6	1140. 05. 2
Contingent	280. 79. 4	
	2. 80. 8	277. 98. 6
Building, dist. No. 9, 1856	68. 76. 3	
	68. 8	68. 07. 5
" " No. 6	7. 20. 0	
	7. 3	7. 12. 7
Clifton, contin. sc	158. 90. 6	
	1. 58. 9	157. 31. 7
Xenia T'p, contin. sc	1651. 36. 6	
	16. 51. 4	1634. 85. 2
Contingent	810. 49. 1	
	8. 10. 5	802. 38. 6
Building	419. 10. 4	
	4. 19. 2	441. 91. 2

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Xenia dist., contin. sc	3084. 54. 5	
	30. 84. 6	3053. 69. 9
Conting	1671. 29. 8	
	16. 71. 3	1654. 58. 5
Cæsar Creek T'p, contin	509. 11. 3	
	5. 09. 1	504. 02. 2
Couting	394. 33. 7	
	3. 94. 4	390. 39. 3
Building, dcl. of 1856	7. 85. 3	
	7. 9	7. 75. 4
Silver Creek T'p, contin. sc	406. 58. 7	
	4. 06. 6	402. 52. 1
Conting	512. 37. 7	
	5. 12. 4	507. 25. 3
Jamestown, contin. sc	482. 37. 9	
	4. 82. 4	477. 55. 5
Conting	128. 88. 4	
	1. 28. 9	127. 59. 5

Del. building, 1856	8,95.6 9.9	8,86.6
Dist. No. 6	16,70.0 0,16.7	16,53.3
" No. 10	5,17.9 5.2	5,12.7
Ross T'p. contin. sc	704,35.7 7,04.3	697,31.4
Dist. No. 1	15,32.6 15.3	15,17.3
" " 8	609,47.0 6,09.5	603,37.5
" " 11	30,40.0 30.4	30,06.6
Cedarville, contin. sc	1081,89.5 10 81.9	171,07.6
Del. contingent	16.3 .1	16.2
Ced. dist., contin. sc	567,82.0 5,67.8	562,14.2
conting	131,05.1 1,31.0	129,74.1
New Jasper, contin'g. sc	527,65.0 5,27 6	522,37.4

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Spring Valley, contin. sc	1241,70.5 12,41.7	1229,28.8
Conting	129,38.5 1,29.4	128,09.1
S. Valley Town. building	599,94.7 5,99.9	593,94.8
School dist. No. 8	281,46.0 2,81.4	278,64.6
No. 14	12,41.3 12.4	12,28.9
" 18	33,48.6 33.4	33,15.2
S'p Valley dist. contin.	407,87.2 4,07.8	403,79.4
Contingent	63,10.0 63.1	62,46.9
		$25779,68.7
Deduction in Silver Creek		1,60.6
		$25781,29.3

Township taxes.

Sugar Creek, del. of 1856	2.35.1	
Tr. per cent	3.7	2.31.4
Beaver "	404.82.7	
Tr. per cent	6.45.8	398.36.9
Bath	307.91.7	
Tr. per cent	4.91.7	303.00.0
Miami	420.92.1	
Tr. per cent	6.71.5	414.20.6
Xenia	920.54.5	
Tr. per cent	1.68.5	905.86.0
Cæsar	104.65.1	
Tr. per cent	1.66.9	102.98.2
Silver	364.88.5	
	5.82.1	359.06.4

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Ross	100.63.3	
Tr. p'r cent	1.60.5	99.02.8
Cedarville	118.83.6	
Tr. p'r cent	1.89.6	117.94.0
New Jasper	106.74.7	
Tr. p'r cent	1.70.4	105.04.0

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Spring Valley	323.86.2	
	5.16.6	318.69.6
	318.69.6	
		$3125.49.9

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Corporation taxes	000.00.0
Bellbrook	121.09.0
Fairfield	70.93.0
Yellow Spring expenses	642.41.0
" " ind	428.27.6
Xenia, corp. ind	431.05.7
" gas	1716.91.8
" general fund	2793.63.0
" street	2430.47.4
" bridge	187.49.8
Jamestown	189.44.8
Cedarville	551.73.8
Spring Valley	123.07.0
Clifton	70.41.9
Am't	9757.45.8

Other special taxes.

Xenia T'p int. R. R. bonds	1683.59.0
" " poor fund	816.90.1
Silver Creek t'p, R. R. bonds	576.98.3
Xenia town paving tax	21.64.9
Total	3099.12.3

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Show licenses	29.70
State school, not distributed	6.40
	$36.10

Sugar Creek	1.53.0
Bellbrook	1.09.3
Beaver	3.28.7
Bath	2.63.3
Fairfield	1.14.3
Miami	2.89.9
Clifton	45.6
Xenia	3.30.2
Xenia dist	6.11.4
Cæsar Creek	1.83.9
Silver "	3.38.2
Jamestown dist	60.4
Ross Tp	1.57.7
Ced	1.60.7
" dist	1.28.0
New Jasper	1.17.4
S. Valley	1.72.0
" " dist	55.0
Amount	36.10.0

End of distribution for 1857.

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Calculations used in distributing the funds of Greene Co., Ohio, which appears from the settlement of the various funds on the on the *first Monday of February*, 1859.

	1857 & 1858. township collections.	Tax collected, uncollected below and deducted.	Collected, with treasurer's per cent.	
Sugar	250.43.0	250.43.0	155.34.6	154.39.8
Del	393.80.0	95.08.4	2.94.8	250.63.1
Beaver	1.97.5	395.77.5	255.48.0	
Del		140.29.5	4.84.9	
Bath	312.89.6	314.88.0	211.57.8	107.50.2
Del	1.98.4	103.30.2	4.01.6	
Miami	423.54.0	440.56.6	258.09.9	253.20.0
Del	17.02.6	182.46.7	4.89.9	
Xenia	693.86.8	707.39.6	395.18.3	387.68.3
Del	13.52.8	312.31.3	7.50.0	
Cæsar	81.77.8	82.51.0	50.12.9	49.17.7
Del	73.2	34.38.1	95.2	
Silver	296.42.6	303.53.8	208.73.6	204.77.4
Del	7.11.2	94.80.2	3.96.2	
Ross	103.12.0	104.13.7	64.66.7	61.44.0
Del	1.01.7	39.47.0	1.22.7	
Cedarville	291.58.3	292.63.7	173.26.6	169.97.8
Del	1.05.4	119.37.1	3.28.8	
New Jasper	260.72.2	260.72.2	158.82.5	155.81.1
Del		101.89.7	3.01.4	
Spring Valley	157.25.0	157.79.9	99.48.7	88.77.0
Del	54.9	67.31.2	1.71.7	
Xenia poor	693.86.8	707.39.6	395.18.3	387.68.3
	13.52.8	312.21.3	7.50.0	
Am't	4017.78.6	4017.78.6	2416.97.9	2471.15.7

OTHER SPECIAL.

Sugar T. Pike	858. 19. 0	858. 19. 0	631. 45. 6	619. 47. 6
Xenia T. Pike	373. 12. 8	226. 73. 4	11. 98. 0	193. 22. 1
" R. R. B	1019. 47. 6	373. 12. 8	196. 95. 4	567. 24. 5
Silver, R. R. B	27. 05. 6	176. 17. 4	3. 73. 3	466. 34. 1
N. J., R. R. B	711. 42. 2	1046. 53. 2	578. 21. 4	35. 79. 1
S. V. T. Pike	11. 85. 2	468. 31. 8	10. 96. 9	109. 65. 9
" R. R. B	53. 57. 0	723. 27. 4	495. 74. 6	12. 37. 6
	194. 03. 4	227. 52. 8	9. 40. 8	
	22. 04. 6	53. 57. 0	36. 48. 3	
		17. 08. 7	69. 2	
		194. 03. 4	111. 77. 9	
		82. 25. 5	2. 12. 0	
		22. 04. 6	14. 61. 5	
		9. 43. 1	23. 9	
	3270. 77. 4	3270. 77. 4	2063. 24. 7	2024. 10. 9

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Calculations—Continued.

SCHOOL.

Sugar, tuition	953. 39. 0	967. 97. 2	619. 31. 6	613. 12. 3
" Del	14. 58. 2	348. 65. 6	6. 19. 3	74. 71. 9
" conting	114. 40. 0	117. 31. 2	75. 47. 4	6 94. 9
	2. 91. 2	41. 83. 8	75. 5	84. 42. 7
No. dist. 5	7. 02. 0	7. 02. 0	7. 02. 0	59. 86. 8
			7. 1	1260. 71. 8
Bellbrook, tuition	143. 40. 0	146. 12. 5	85. 27. 9	760. 73. 3
" conting	2. 72. 5	60. 84. 6	35. 2	535. 02. 1
	25. 60. 0	101. 03. 3	60. 47. 2	217. 55. 9
	5. 03. 3	40. 56. 1	60. 4	572. 66. 3
Beaver contin., sc	1969. 60. 0	1974. 92. 6	1273. 45. 2	220. 03. 0
Del	5. 92. 6	701. 47. 4	14. 73. 4	71. 16. 0
" building	1181. 40. 0	1189. 30. 1	768. 41. 7	682. 98. 5
Del	7. 90. 1	420. 88. 4	7. 68. 4	226. 79. 6
" conting	657. 09. 6	662. 60. 6	440. 02. 1	105. 56. 0
Bath, tuition	4. 91. 0	221. 98. 5	4. 40. 0	
Del	328. 54. 8	330. 74. 9	219. 75. 7	37. 55. 4
" conting	2. 20. 1	110. 99. 2	2. 19. 8	59. 44. 1
Del	862. 43. 9	869. 80. 4	578. 44. 7	12. 34. 1
" build	7. 36. 5	291. 35. 7	5. 78. 4	1229. 42. 3
Del	314. 82. 4	315. 13. 1	222. 25. 2	246. 42. 1
Fairfield, tuition	32. 7	92. 89. 9	2. 24. 2	492. 83. 7
Del	101. 19. 4	101. 73. 9	71. 87. 9	1956. 31. 0
" conting	54. 5	29. 86. 0	71. 9	680. 68. 7
Del	1004. 15. 2	1014. 64. 9	669. 89. 3	2696. 86. 3
Miami, tuition	10. 49. 7	324. 76. 6	6. 69. 8	137. 42. 8
Del	334. 71. 7	337. 34. 1	249. 08. 7	
" conting	2. 62. 4	108. 25. 4	2. 29. 1	
Del	234. 67. 2	242. 15. 5	106. 62. 6	
Y. G., conting	9. 48. 3	135. 52. 9	1. 06. 6	
Del	37. 93. 3	37. 93. 3	37. 93. 3	37. 55. 4
Del., contin. sc	167. 35. 1	167. 99. 4	37. 9	59. 44. 1
	44. 3	67. 54. 9	109. 44. 5	12. 34. 1
Clifton, tuition	22. 59. 8	22. 59. 8	1. 00. 4	1229. 42. 3
Del		10. 15. 4	12. 46. 6	246. 42. 1
" conting	2091. 17. 0	2101. 94. 9	25. 1	492. 83. 7
	10. 77. 9	869. 10. 8	1241. 84. 1	1956. 31. 0
Xenia, tuition, t'p	418. 23. 7	420. 93. 1	12. 41. 8	680. 68. 7
Del	2. 69. 4	172. 02. 1	248. 91. 0	2696. 86. 3
" building	836. 46. 8	841. 85. 7	2. 48. 9	137. 42. 8
" conting	5. 38. 9	344. 04. 2	497. 81. 5	
	3346. 19. 5	3724. 03. 3	4. 97. 8	
Xenia dist.	75. 83. 8	1745. 96. 2	1976. 07. 1	
" conting	1257. 48. 4	1296. 65. 0	19. 76. 1	
" building	41. 16. 6	611. 08. 7	687. 26. 3	
" dist. No. 10	5299. 39. 8	5299. 39. 8	6. 87. 6	
	212. 51. 1	2575. 29. 4	2724. 19. 4	
		212. 51. 1	27. 24. 1	
		73. 69. 4	148. 81. 7	
			1. 38. 9	
				12892. 21. 6

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Calculations—Continued.

School				129-2. 21. 6
Cæsar, tuition	505. 62. 8	509. 19. 9	345. 22. 8	341. 77. 6
Del	3. 57. 1	223. 97. 1	3. 45. 2	
" del. conting	2. 79. 4	2. 79. 4	2. 79. 4	2. 76. 6
			2. 8	
	410. 88. 1	422. 14. 9	294. 96. 3	294. 01. 3
Silver, tuition	11. 28. 8	127. 18. 6	2. 95. 0	
Del	205. 44. 1	214. 45. 6	150. 86. 5	149. 35. 7
" contingent	9. 01. 5	63. 59. 1	1. 50. 8	
	386. 24. 5	399. 75. 1	246. 62. 7	244. 16. 1
Jamestown, tuition	3. 50. 6	153. 12. 4	2. 46. 6	
Del	95. 09. 9	96. 03. 4	58. 28. 4	58. 69. 1
" contingent	93. 5	36. 75. 0	59. 3	
Del	824. 98. 0	832. 09. 6	516. 33. 5	511. 17. 2
Ross, tuition	7. 11. 6	315. 76. 1	5. 16. 3	
Del	1. 42. 2	1. 42. 2	1. 42. 2	1. 40. 8
district No. 1			1. 4	
	1059. 57. 8	1106. 89. 0	651. 57. 6	645. 66. 0
Cedarville, tuition	7. 31. 2	455. 31. 4	6. 51. 6	
	131. 94. 9	131. 94. 9	77. 31. 2	76. 53. 9
conting		54. 63. 7	77. 3	
	573. 34. 3	582. 24. 7	355. 77. 7	352. 21. 9
Ced. dist., tuition	8. 90. 4	226. 47. 0	3. 55. 8	
	315. 33. 8	317. 21. 2	192. 65. 3	190. 72. 6
conting	1. 87. 4	124. 55. 9	1. 92. 7	
	280. 46. 4	280. 46. 4	135. 12. 3	133. 77. 2
district No. 3		145. 34. 1	1. 35. 1	
	521. 44. 5	511. 44. 5	317. 65. 1	314. 47. 5
New Jasper, contin		203. 79. 4	3. 17. 6	
	78. 21. 7	78. 21. 7	47. 64. 7	47. 17. 1
conting		30. 57. 0	47. 6	
	1251. 54. 5	125 6. 91. 5	726. 57. 9	719. 31. 3
Spring Valley, tuition	1. 47. 0	526. 43. 6	7. 26. 6	
	70. 08. 6	70. 23. 9	40. 75. 9	40. 35. 1
conting	15. 3	29. 48. 0	40. 8	
	416. 75. 4	418. 46. 2	225. 19. 0	222. 93. 8
" dist. tuition	1. 70. 8	193. 27. 2	2. 25. 2	
	322. 98. 4	325. 40. 2	175. 62. 2	173. 86. 6
" building	2. 41. 8	149. 78. 0	1. 75. 6	
	56. 26. 2	56. 51. 8	30. 42. 5	30. 12. 1
" conting	25. 6	25. 09. 3	30. 4	
	83. 50. 8	83. 50. 8	41. 75. 4	41. 33. 6
Miami, dist. No. 3		41. 75. 4	41. 8	
	47. 68. 9	47. 68. 9	36. 91. 6	36. 54. 7
dist. No. 5		10. 77. 3	36. 9	
	339. 74. 5	339. 74. 5	132. 79. 3	131. 46. 5
dist. No. 6		296. 95. 2	1. 32. 8	
				17739 45. 9

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CORPORATION.

Bellbrook	201. 70. 0	207. 13. 3	128. 88. 5	126. 43. 9
	5. 43. 3	78. 24. 8	92. 44. 6	
Fairfield	62. 32. 8	62. 46. 0	43. 19. 0	42. 37. 1
Del	13. 2	19. 27. 0	81. 9	
Yellow Springs	465. 35. 0	502. 24. 9	251. 19. 1	246. 42. 3
Del. 1857	56. 89. 9	271. 05. 8	4. 76. 8	
Debt " "	37. 93. 3	37. 93. 3	37. 93. 3	37. 21. 3
			72. 0	
	65 95. 4	66. 20. 1	29. 05. 2	28. 50. 0
Clifton corp. tax	24. 7	37 14. 9	55. 2	
Del. 1857	1979. 11. 8	2027. 86. 7	1054. 51. 7	1034. 50. 3
Xenia, gas	48. 74. 9	973. 35. 0	20. 01. 4	
" general fund	2770. 76. 4	2852. 01. 3	1489. 32. 3	1461. 05. 8
	81. 24. 9	1362. 69. 0	28. 26. 5	
" Ind	1979. 11. 8	1969. 95. 1	1016. 60. 1	997. 30. 7
	10. 83. 3	973. 35. 0	19. 29. 4	
" street	1187. 46. 9	1257. 88. 5	673. 87. 5	661. 09. 6
	70. 41. 6	584. 01. 0	12. 78. 9	
" bridge, del. 1857	5. 41. 7	5. 41. 7	5. 41. 7	5. 31. 4
			10. 3	
" paving lot 146	25. 00. 0	25 00. 0	25. 00. 0	24. 52. 6
			47. 4	
Jamestown corp	135. 96. 6	138. 30. 3	85. 66. 2	84. 03. 6
Del	2. 33. 7	52. 64. 1	1. 62. 6	
Cedarville	548. 31. 0	502. 36. 8	325. 42. 2	319. 24. 5
Del	14. 05. 8	236. 94. 6	6. 17. 7	
Spring Valley, del. 1857	85. 4	85. 4	85. 4	83. 8
			01. 6	
				5668. 85. 9

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Town. 3, range 8, State	280. 81. 0
" " " " Drummond's	113. 56. 9
Miller	80. 40. 0
	474. 80. 9
Tr. per c't	2. 37. 4
	472. 43. 5
Town. 3, range 7, State	557. 94. 0
" " " " Koogler	77. 60. 8
" " " " Hamer	24. 42. 8
	659. 57. 6
Tr. per c't	3. 29. 9
	656. 67. 7
Town. 4, range 8, Clark Co	56. 75. 0
	28. 3
	56. 46. 7
Town. 5, range 8, Clark Co	13. 01. 0
	6. 5
	12. 94. 5
Town. 4, range 5, Warren Co	42. 20. 0
" 4, " " State	11. 88. 0
	54. 08. 0
	27. 0
	53. 81. 0

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Town. 3, range 6, State	3. 30

Mont. Co.

Town. 2, range 6, Sugar dist. 1	$58. 89. 2
2	16. 68. 6
4	46. 13. 2
Beaver 1	53. 00. 3
Bellbrook	134. 47. 0
	309. 18. 3

Mont. Co.

Town. 2, range 7, Beaver dist. 2	$27. 97. 3
3	35. 68. 3
	63. 35. 6
	31. 6
	63. 04. 0
Town. 2, range 7 & 8, Bath dist. 4	19. 58. 7
8	18. 12. 7
10	8. 29. 9
	46. 01. 3
	23. 0
	45. 78. 3

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School funds, August settlement, 1859.

Sugar, contin'g sc	348. 65. 6	336. 25. 7	232. 89. 4
	12. 39. 9	3. 36. 3	
Conting	41. 83. 8	40. 36. 2	39. 95. 9
	1. 47. 6	40. 3	
Bellbrook, contin. sc	60. 84. 6	54. 94. 3	54. 39. 4
	5. 90. 3	54. 9	
Contin'g "	40. 56. 1	36. 58. 6	36. 22. 0
	3. 97. 5	36. 6	
Beaver Creek, conting	701. 47. 4	685. 00. 4	678. 15. 4
	16. 47. 0	6. 85. 0	
Conting	420. 88. 4	411. 00. 3	406. 89. 3
	9. 88. 1	4. 11. 0	
Bath Tp., contin. sc	221. 98. 5	215. 34. 2	213. 18. 9
	6. 64. 3	2. 15. 3	
Contin'g sc	110. 99. 2	107. 67. 0	106. 59. 3
	3. 32. 2	1. 07. 7	
Build. sc	291. 35. 7	282. 63. 8	279. 81. 2
	8. 71. 9	2. 82. 6	
Fairfield, contin. sc	92. 89. 9	91. 05. 4	90. 14. 4
	1. 84. 5	91. 0	
Contin'g sc	29. 86. 0	29. 26. 4	28. 97. 1
	59. 6	29. 3	
Miami, contin. sc	324. 76. 6	309. 74. 2	306. 64. 5
	15. 02. 4	3. 09. 7	
Conting	108. 25. 4	103. 24. 6	102. 21. 4
	5. 00. 8	1. 03. 2	
Yellow Spring, sc	135. 52. 9	109. 79. 2	108. 69. 4
	25. 73. 7	1. 09. 8	
Clifton, contin. sc	67. 54. 9	64. 49. 7	63. 85. 2
	3. 05. 2	64. 5	
Contin'g sc	10. 13. 2	9. 66. 7	9. 57. 0
	46. 5	9. 7	
Miami dist. No. 3	41. 75. 4	2. 44. 2	2. 41. 8
	39. 31. 2	2. 4	
" No. 6	206. 95. 2	54. 59. 2	54. 04. 7
	152. 36. 0	54. 5	

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School funds, August settlement, 1859.

Miami dist.-No. 5	10. 77. 3	9. 35. 1	9. 25. 7
	1. 44. 2	9. 4	
Xenia Tp., contin. sc	860. 10. 8	837. 18. 5	828. 81. 3
	22. 92. 3	8. 37. 2	
Contin'g "	344. 04. 2	334. 87. 5	331. 52. 7
	9. 16. 7	3. 34. 8	
Build. "	172. 02. 1	167. 43. 1	165. 75. 7
	4. 39. 0	1. 67. 4	
Xenia dist., contin. sc	1745. 96. 2	1633. 30. 6	1, 616. 97. 3
	114. 65. 6	16. 33. 3	
Cont'g "	611. 08. 7	571. 65. 7	565. 94. 1
	39. 43. 0	5. 71. 6	
Build. "	2575. 29. 4	2409. 12. 6	2, 385. 03. 5
	166. 16. 8	24. 09. 1	
Dist. No. 10	73. 96. 4	73. 69. 4	72. 95. 7
		73. 7	
Cæsar's Creek, contin. sc	223. 97. 1	217. 89. 1	215. 62. 3
	6. 17. 0	2. 17. 8	
Silver Creek, contin. sc	127. 18. 6	119. 77. 1	118. 57. 4
	7. 41. 5	1. 19. 7	
Contin'g sc	63. 59. 1	59. 63. 0	59. 03. 4
	3. 96. 1	59. 6	
Jamestown, contin. sc	153. 12. 4	133. 70. 4	132. 36. 7
	19. 42. 0	1. 33. 7	
Conting	36. 75. 0	32. 08. 9	31. 76. 8
	4. 66. 1	32. 1	
Ross, contin. sc	315. 76. 1	307. 06. 3	303. 99. 2
	8. 69. 8	3. 07. 1	
Cedarsville Tp., contin. sc	455. 31. 4	45'. 45. 2	445. 94. 8
	4. 86. 2	4. 50. 4	
Contin'g "	54. 63. 7	54. 05. 3	53. 51. 2
	58. 4	54. 1	
Cedarville dist., contin. sc	226. 47. 0	211. 60. 6	209. 49. 0
	14. 86. 4	2. 11. 6	
Conting	124. 55. 9	116. 39. 4	115. 23. 0
	8. 16. 5	1. 16. 4	
Dist. No. 3	145. 34. 1	49. 45. 9	48. 96. 5
	95. 88. 2	49. 4	

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School fund, August settlement, 1859.

New Jasper T p, contin. sc	203. 79. 4	199. 62. 5	197. 62. 9
	4. 16. 9	1. 99. 6	
Conting	30. 57. 0	29. 94. 2	20. 64. 3
	62. 8	29. 9	
Spring Valley, contin. sc	526. 43. 6	499. 20. 6	494. 21. 4
	27. 23. 0	4. 99. 2	
Conting	29. 48. 0	27. 95. 5	27. 67. 0
	1. 52. 1	28. 0	
Spring Valley, contin. sc	193. 27. 2	190. 39. 6	188. 49. 2
	2. 87. 6	1. 90. 4	
Conting	26. 09. 3	25. 70. 5	27. 44. 8
	38. 8	25. 7	
Build	149. 78. 0	147. 55. 2	146. 07. 6
	2. 22. 8	1. 47. 6	
		11853. 12. 9	11734. 59. 8

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Township funds, 1859, *Aug.*

Sugar Creek	95. 08. 4	90. 14. 9	87. 99. 7
	4. 93. 5	2. 15. 2	
Beaver	140. 29. 5	137. 00. 1	133. 72. 9
	3. 29. 4	3. 27. 2	
Bath	103. 30. 2	100. 37. 8	97. 98. 0
	2. 92. 4	2. 39. 8	
Miami	182. 46. 7	160. 41. 1	156. 58. 1
	22. 05. 6	3. 83. 0	
Township, Xenia	312. 21. 3	297. 28. 0	29. 018. 9
	14. 93. 3	7. 10. 0	
Poor, "	312. 14. 3	297. 28. 0	290. 18. 0
	14. 93. 3	7. 10. 0	
Cæsar	32. 38. 1	31. 48. 5	30. 73. 3
	89. 6	75. 2	
Silver	94. 80. 2	88. 12. 3	86. 01. 8
	6. 67. 9	2. 10. 5	
Ross	39. 47. 0	38. 38. 3	37. 46. 6
	1. 08. 7	91. 7	
Cedarville	119. 37. 1	116. 53. 1	113. 74. 8
	2. 84. 0	2. 78. 3	
N. Jasper	101. 89. 7	99. 81. 3	97. 42. 9
	2. 08. 4	2. 38. 4	
Spring Valley	67. 31. 2	64. 29. 3	62. 75. 3
	3. 01. 9	1. 54. 0	
		01521. 12. 7	1484. 79. 4

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Corporation funds, 1859. *Aug.*

Bellbrook	78. 24. 8	65. 95. 1	64. 37. 6
	12. 29. 7	1. 57. 5	
Fairfield	19. 27. 0	18. 61. 1	18. 16. 6
	65. 9	44. 5	
Yellow Sp'gs	271. 05. 8	219. 58. 3	214. 34. 5
	51. 47. 5	5. 23. 8	
Clifton	37. 14. 9	35. 47. 0	34. 62. 3
	1. 67. 9	84. 7	
Xenia, gen. fund	1364. 69. 0	1273. 60. 6	1243. 18. 6
	89. 08. 4	30. 42. 0	
Gas	973. 35. 0	910. 63. 9	888. 88. 8
	62. 71. 1	21. 75. 1	
Ind	973. 35. 0	910. 64. 0	888. 88. 9
	62. 71. 0	21. 75. 1	
Street	584. 01. 0	546. 38. 4	533. 32. 9
	37. 62. 6	13. 05. 5	
Jamestown	52. 64. 1	44. 87. 3	43. 79. 8
	7. 76. 8	1. 07. 5	
Ced	236. 94. 6	216. 34. 6	211. 17. 8
	20. 60. 0	5. 16. 8	
		4202. 10. 3	4140. 77. 8

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Other special funds, 1859, Aug. set.

Dayton & Waynesville pike	226. 73. 4	226. 73. 4 / 5. 41. 5 \	221. 31. 9
Xenia R. R. bonds	468. 31. 8 / 22. 40. 0 \	445. 91. 8 / 10. 65. 1 \	435. 26. 7
" X. & B. T. P	176. 17. 4 / 5. 18. 7 \	170. 98. 7 / 4. 08. 4 \	166. 90. 3
Silver R. R. B	227. 52. 8 / 16. 03. 1 \	211. 49. 7 / 5. 05. 5 \	2 6. 44. 2
N. J. R. R. B	17. 08. 7	17. 08. 7 / 40. 8 \	16. 67. 9
Spring Valley R. R. B	9. 43. 1	9. 43. 1 / 22. 5 \	9. 20. 6
" " Free turnpike	82. 25. 5	82. 25. 5 / 1. 96. 5 \	80. 29. 0
		1163. 90. 9	1136. 10. 6

Corporation taxes collected up to Dec. 20, 1859.

Bellbrook corporation	157. 40 / 3. 65. 4 \	161. 05. 4 / 3. 09. 2 \	157. 96. 2
Fairfield corp	46. 78. 3 / 8 \	46. 86. 3 / 89. 7 \	45. 96. 6

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Yellow Spring Corp	105. 22. 5 / 21. 77. 9 \	127. 00. 4 / 2. 41. 0 \	124. 57. 4
Clifton "	44. 09. 8 / 1. 98. 9 \	46. 08. 7 / 88. 2 \	45. 20. 5
Xenia General	1496. 20. 1 / 32. 50. 6 \	1528. 70. 7 / 29. 25. 0 \	1499. 45. 7
Light	897. 74. 1 / 23. 21. 8 \	920. 93. 9 / 17. 62. 0 \	903. 31. 9
Ind	1037. 21. 4 / 23. 21. 8 \	1059. 43. 2 / 21. 44. 0 \	1038. 99. 2
Street	498. 74. 8 / 13. 93. 2 \	512. 67. 0 / 9. 81. 0 \	502. 86. 0	4004. 62. 8
Jamestown	44. 47. 1 / 4. 90. 0 \	49. 37. 1 / 94. 4 \	48. 42. 7
Cedarville General	275. 98. 2 / 4. 67. 0 \	280. 65. 2 / 5. 37. 0 \	275. 28. 2
Ind		91. 99. 4 / 1. 76. 0 \	90. 23. 4	365. 51. 6
Spring Valley		42. 06. 2 / 80. 5 \	41. 25. 7
		4927. 83. 5	4833. 53. 5

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School fund collected up to Dec. 20, 1859.

Sugar contin	550. 56. 2 / 6. 72. 4 \	557. 28. 6 / 5. 57. 3 \	551. 71. 3
Del	88. 69. 0 / 80. 7 \	88. 89. 7 / 89. 9 \	88. 00. 8	639. 72. 1
Conting	61. 97. 5 / 1. 25. 4 \	63. 72. 9 / 63. 7 \	63. 09. 2
Bellbrook Contin	247. 83. 8 / 1. 16. 4 \	249. 06. 2 / 2. 49. 0 \	246. 57. 2	309. 66. 4
Conting	954. 70. 9 / 6. 56. 7 \	961. 27. 6 / 9. 61. 3 \	951. 66. 3
Beaver Contin	716. 03. 7 / 3. 93. 9 \	719. 97. 6 / 7. 20. 0 \	712. 77. 6	1664. 43. 9
Contin	688. 23. 1	688. 23. 1 / 6. 88. 2 \	681. 34. 9
Bath. Contin	191. 17. 3	191. 17. 3 / 1. 91. 1 \	189. 26. 2
Conting	1185. 28. 0	1185. 28. 0 / 11. 85. 3 \	1173. 42. 7	2044. 03. 8
Build	24. 5	24. 5 / .2 \	24. 3
Fairfield Del Contin	66. 70. 9 / 07. 9 \	66. 78. 8 / 66. 8 \	66. 12. 0	66. 36. 3
Conting	569. 76. 3 / 9. 40. 3 \	579. 16. 6 / 5. 79. 2 \	573. 37. 4
Miami Contin			

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Conting	56. 97. 6 ℓ 3. 13. 4 ⅌	60. 11. 0 ℓ 60. 1 ⅌	59. 58. 9	
Dist. 2	561. 15. 0	561. 15. 0 ℓ 5. 61. 1 ⅌	555. 53. 9	
" 6	2. 59. 6 ℓ 86. 10. 0 ⅌	88. 69. 6 ℓ 88. 7 ⅌	87. 80. 9	
" 3		49. 0. 0 ℓ 49. 8 ⅌	49. 30. 2	
" 5		1. 42. 2 ℓ 1. 4 ⅌	1. 40. 8	1326. 94. 1
Yellow Springs, contin	420. 90. 0	420. 90. 0 ℓ 4. 20. 9 ⅌	416. 69. 1	
Conting	105. 22. 5 ℓ 10. 88. 8 ⅌	116. 11. 3 ℓ 1. 16. 1 ⅌	114. 95. 2	531. 64. 2
Clifton, contin	88. 36. 8 ℓ 3. 61. 6 ⅌	91. 98. 4 ℓ 91. 9 ⅌	91. 06. 5	
Conting	44. 18. 7 ℓ 54. 2 ⅌	44. 72. 9 ℓ 44. 7 ⅌	44. 27. 2	135. 33. 7
Xenia T'p, contin	1274. 25. 1 ℓ 16. 05. 3 ⅌	1290. 30. 4 ℓ 12. 90. 3 ⅌	1277. 40. 1	
Conting	509. 70. 1 ℓ 6. 42. 2 ⅌	516. 12. 3 ℓ 5. 16. 1 ⅌	510. 96. 2	
Build	331. 30. 5 ℓ 3. 21. 0 ⅌	334. 51. 5 ℓ 3. 34. 5 ⅌	331. 17. 0	
Dist. 23		85. 85. 8 ℓ . 85. 8 ⅌	88. 00. 0	
Del. Dist. 10		. 84. 0 ℓ . 8 ⅌	. 83. 2	2205. 36. 5

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Xenia dist., contin	1857. 71. 6 ℓ 37. 15. 0 ⅌	1894. 71. 6 ℓ 18. 94. 8 ⅌	1875. 91. 8	
Contin	1857. 71. 6 ℓ 13. 00. 3 ⅌	1870. 71. 9 ℓ 18. 70. 7 ⅌	1852. 01. 2	
Building	2740. 14. 0 ℓ 54. 80. 0 ⅌	2794. 94. 0 ℓ 27. 94. 9 ⅌	2766. 99. 1	6494. 92. 1
Cæsar, contin	284. 12. 8 ℓ 2. 19. 7 ⅌	286. 32. 5 ℓ 2. 86. 3 ⅌	283. 46. 2	
Conting	80. 03. 6	80. 03. 6 ℓ 80. 0 ⅌	79. 23. 6	362. 69. 8
Silver, contin	135. 21. 2	135. 21. 2 ℓ 1. 35. 2 ⅌	133. 86. 0	
Silver, conting	60. 09. 4	60. 09. 4 ℓ 60. 1 ⅌	59. 49. 3	193. 35. 3
Jamestown, contin	283. 84. 5 ℓ 12. 25. 1 ⅌	271. 69. 6 ℓ 2. 71. 1 ⅌	268. 38. 5	
Conting	67. 30. 0 ℓ 2. 94. 0 ⅌	70. 24. 0 ℓ 70. 2 ⅌	69. 53. 8	337. 92. 3
Ross, conting	602. 86. 0 ℓ 63. 8 ⅌	603. 51. 8 ℓ 6. 03. 5 ⅌	597. 47. 3	
Conting	80. 38. 1	80. 38. 1 ℓ 80. 3 ⅌	79. 57. 8	677. 05. 1
Cedarville T'p, contin	579. 34. 7 ℓ 67. 7 ⅌	580. 02. 4 ℓ 5. 80. 0 ⅌	574. 22. 4	

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Conting	46. 34. 8 ℓ 0. 8 ⅌	46. 42. 8 ℓ 46. 4 ⅌	45. 96. 4	1063. 28. 2
Ded. Dist., contin	472. 97. 7 ℓ 3. 11. 8 ⅌	476. 09. 5 ℓ 4. 76. 0 ⅌	471. 33. 5	
conting	212. 83. 9 ℓ 1. 71. 6 ⅌	214. 55. 5 ℓ 2. 14. 5 ⅌	212. 41. 0	683. 74. 5
Dist. No. 23		232. 66. 8 ℓ 2. 32. 6 ⅌	230. 74. 2	
" " 5		44. 63. 8 ℓ 44. 6 ⅌	44. 19. 7	
" " 3	6. 68. 7 ℓ 103. 57. 0 ⅌	110. 25. 7 ℓ 1. 10. 2 ⅌	109. 15. 5	
New Jasper, contin	301. 74. 8 ℓ 4. 24. 4 ⅌	305. 99. 2 ℓ 3. 05. 9 ⅌	302. 93. 3	
conting	60. 34. 9 ℓ 63. 9 ⅌	60. 98. 8 ℓ 60. 9 ⅌	60. 37. 9	363. 31. 2

*In pencil in the original.—PRINTER.

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School-funds collected up to Dec. 20, 1859.

Spring Valley, contin	723. 04. 0	737. 53. 1	730. 15. 6	
	14. 49. 1	7. 37. 5		
conting	289. 21. 6	290. 02. 7	287. 12. 7	
	81. 1	2. 90. 0		
" " Dist. No. 7	433. 25. 3	433. 27. 3	428. 92. 1	1, 446. 20. 4
		4. 33. 2		
S. V. Dist., contin	236. 14. 2	238. 64. 6	236. 26. 0	
	2. 50. 4	2. 38. 6		
conting	53. 13. 2	53. 47. 0	52. 93. 6	
	33. 8	54. 4		
Del Build	1. 94. 6	1. 94. 6	1. 92. 7	291. 12. 3
		1. 9		
Jefferson, contin	98. 63. 6	104. 90. 0	103. 85. 1	
	6. 26. 4	1. 04. 9		
conting	32. 87. 8	36. 01. 0	35. 65. 0	139. 50. 1
	3. 13. 2	36. 0		
Total			$1976. 62. 3	

Railroad-tax collected up to Dec. 20, 1859.

Xenia	974. 12. 9	983. 55. 4	964. 73. 3	
	9. 42. 5	18. 92. 7		
Silver	383. 80. 7	386. 74. 7	379. 33. 6	
	2. 94. 0	7. 41. 1		
New Jasper	81. 79. 1	81. 79. 1	80. 22. 6	
		1. 56. 5		

320 Page 42—Continued.

Spring Valley	19. 49. 6	19. 49. 6	19. 12. 6	
		37. 0		
Jefferson	312. 34. 1	321. 73. 6	315. 58. 6	
	9. 39. 5	6. 15. 0		
Total			$1759. 00. 7	

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Township taxes collected up to Dec. 20, 1860.

Sugar	423. 29. 9	425. 37. 4	417. 23. 4	
	2. 07. 5	8. 14. 0		
Beaver	477. 35. 4	478. 67. 4	469. 51. 4	
	1. 32. 0	9. 76. 0		
Bath	232. 86. 8	232. 91. 2	228. 45. 6	
	4. 4	4. 45. 6		
Miami	193. 34. 3	200. 79. 2	196. 95. 1	
	10. 44. 9	3. 84. 1		
Xenia		12. 56. 8	12. 32. 8	
		24. 0		
Cæsar	56. 02. 6	56. 34. 4	55. 26. 7	
	31. 8	1. 07. 1		
Silver	141. 40. 2	142. 62. 7	139. 89. 9	
	1. 22. 5	2. 72. 8		
Ross	100. 47. 7	100. 55. 9	98. 63. 6	
	08. 2	1. 92. 3		
Cedarville, Tp	310. 56. 7	311. 69. 2	305. 14. 0	
	52. 5	5. 95. 2		
	62. 11. 4	62. 11. 4	60. 92. 6	306. 06. 6
Poor		1. 18. 8		
New Jasper	60. 34. 9	62. 47. 1	61. 27. 6	
	2. 12. 2	1. 19. 5		
Spring Valley		1. 67. 0	1. 63. 9	
		63. 1		
Jefferson	98. 63. 6	102. 55. 0	100. 57. 8	
	3. 91. 4	1. 97. 2		
		$4189. 74. 7	$4147. 8 44	

* In pencil in the original.—PRINTER.

Other special taxes collected up to Dec. 20, 1859.

Sugar Creek, D. & W. Turnpike	569. 79. 5 / 4. 21. 0 \	574. 00. 5 / 10. 98. 4 \	563. 02. 1	
Miami Paving, Yellow Springs	88. 34. 0	88. 34. 0 / 1. 69. 0 \	86. 65. 0	
Xenia B. & X., Free Turnpike	240. 16. 5 / 1. 01. 2 \	241. 17. 7 / 4. 61. 5 \	236. 56. 2	
S. Valley " " " "	165. 53. 5	105. 53. 5 / 2. 02. 0 \	103. 51. 5	340. 07. 7
			989. 74. 8	

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Other special.

Xenia X & B. F. Pike	144. 05. 4 / 1. 38. 0 \	142. 67. 4	142. 67. 6 / 2. 41 \		140. 26. 6
Spring V. X & F. T. Pike	104. 30. 6	104. 30. 6 / 3. 42. 9 \	107. 73. 5 / 1. 82 \	246. 18. 1	105. 91. 5
Sugar D & W. Free Turnpike	300. 97. 9	287. 55. 7 /	295. 65. 7 /		290. 65. 7
Miami paving tax	13. 42. 2 / 101. 44. 0 /	add 8. 10. 0 \ 74. 01. 0	5. 00. 0 \ 74. 01. 0 /		72. 76. 0
Silver Creek Dilell	27. 43. 0 \ 45. 69. 0 / 45. 69. 0 \	Del.	1. 25. 0 \	Corp. 620. 07. 8 609. 59. 8	

Railroad bonds.

Xenia	735. 80. 1 / 76. 2 \	736. 66. 3 / 43. 00. 8 \	693. 65. 5 / 11. 74. 0 \		681. 31. 5
Silver	248. 17. 0 / 52. 3 \	248. 69. 3 / 8. 54. 2 \	240. 15. 1 / 4. 06. 5 \	Sil'r 36. 14. 8 / 23. 55. 1 \	236. 08. 6
New Jasper	61. 45. 7 /	61. 45. 7 / 73. 0 \	60. 72. 7 / 1. 02. 8 \		59. 69. 9
Spring Valley	17. 49. 4	17. 49. 4	17. 49. 4 / 29. 2 \		17. 20. 2
Jefferson	159. 30. 0 / 55. 1 \	199. 85. 1 / 7. 27. 3 \	207. 12. 4 / 3. 26. 0	1219. 15. 1	189. 13. 8

Corporation taxes.

Bellbrook	135. 60. 6 / 8. 8 \	135. 69. 4 / 13. 01. 4 \	122. 68. 0 / 2. 07. 7 \		120. 60. 3
Fairfield	21. 77. 1 / 25. 2 \	24. 02. 3 / 9. 33. 8 \	12. 68. 5 / 21. 4 \		12. 47. 1
Yellow Springs	121. 34. 4 / 17. 5 \	121. 51. 9 / 16. 25. 7 \	105. 26. 2 / 1. 79. 2 \		103. 47. 0
Clifton	47. 69. 9	47. 69. 9 / 30. 28. 9 \	17. 41. 0 / 29. 5 \		17. 11. 5
Xenia	3915. 59. 5 / 8. 61. 7 \	3924. 21. 2 / 302. 20. 0 \	3022. 01. 2 / b1. 32. 0 \		3560. 69. 2
Jamestowa	28. 42. 4	28. 42. 4 / 1. 61. 6 \	26. 80. 8 / 45. 3 \		26. 35. 5
Cedarville tax	250. 41. 6	250. 41. 6 / 42. 57. 2 \	207. 84. 4 / 3. 51. 9 \		204. 72. 5
Ind.	85. 76. 5	85. 76. 5 / 14. 19. 1 \	71. 57. 4 / 1. 21. 2 \		70. 36. 2
Spring Valley	33. 24. 1 / 15. 6 \	33. 39. 7	33. 39. 7 / 56. 5 \	4. 219. 67. 2	32. 83. 2
			Total special railroad & corp		5942 04. 3

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School funds.

Sugar contin., sc.	394. 90. 0	396. 05. 4	382. 16. 0	375. 68. 4
	1. 15. 4	13. 89. 4	6. 47. 6	
conting	63. 18. 4	64. 36. 8	60. 14. 7	60. 11. 2
	18. 4	2. 22. 1	1. 03. 5	
Bell, contin.	51. 81. 1	51. 83. 3	48. 58. 0	47. 76. 0
	2. 2	3. 25. 3	85. 0	
conting.	207. 24. 8	207. 73. 6	194. 62. 2	191. 03. 4
	8. 8	13. 01. 4	3. 28. 8	
Beaver, contin., sc.	628. 76. 5	638. 55. 2	606. 09. 6	595. 83. 3
	9. 80. 7	92. 47. 6	10. 26. 3	
conting	471. 56. 9	478. 92. 3	454. 56. 7	446. 87. 4
	7. 35. 4	24. 35. 6	7. 69. 3	
Bath contin	355. 32. 3	355. 36. 4	333. 23. 9	327. 59. 6
	4. 1	22. 12. 5	5. 64. 3	
" conting	98. 70. 3	98. 71. 4	92. 56. 8	91. 00. 4
	1. 1	6. 14. 6	1. 56. 4	
building	611. 95. 1	612. 02. 1	573. 91. 6	564. 19. 7
	2. 0	38. 10. 5	9. 71. 9	
Fairfield, sc.	30. 27. 2	30. 45. 4	28. 87. 3	28. 39. 0
	18. 2	1. 58. 1	48. 3	
Miami, contin., sc.	416. 37. 5	416. 67. 5	367. 95. 2	361. 72. 0
	30. 0	48. 72. 3	6. 23. 2	
conting	41. 63. 8	41. 66. 8	36. 79. 6	36. 17. 8
	3. 0	4. 87. 2	61. 8	
Del. Dist. No. 6	7. 27. 7	7. 27. 7	7. 27. 7	7. 15. 6
			12. 1	
Yellow Springs, contin.	485. 37. 6	486. 07. 6	421. 04. 8	413. 91. 9
	70. 0	65. 02. 8	7. 12. 9	
conting	121. 34. 4	121. 51. 7	105. 26. 0	103. 47. 9
	17. 3	16. 25. 7	1. 78. 1	
Clifton, contin., sc.	94. 13. 2	94. 13. 2	45. 67. 8	44. 90. 2
		48. 45. 4	77. 6	
conting	47. 06. 5	47. 06. 5	22. 83. 8	22. 45. 0
		24. 22. 1	38. 8	
Dist. No. 2	511. 73. 4	511. 73. 4	464. 36. 0	456. 50. 0
		47. 39. 4	7. 86. 0	
Xenia Tp. contin., sc.	774. 38. 1	774. 38. 1	746. 47. 6	733. 83. 2
		27. 90. 5	12. 64. 4	
conting	309. 75. 3	309. 75. 3	298. 59. 1	293. 53. 2
		11. 16. 2	5. 05. 9	
build	201. 34. 0	201. 34. 0	194. 08. 5	190. 80. 0
		7. 25. 5	3. 28. 5	
X. City, contin	123. 68. 4	1827. 23. 4	1, 699. 85. 2	1671. 06. 7
	3. 55. 0	127. 38. 2	28. 73. 5	
conting	1823. 68. 4	1827. 23. 4	1, 698. 85. 2	1671. 06. 7
	3. 55. 0	127. 38. 2	28. 28. 5	
building	2689. 92. 5	2694. 82. 4	2, 506. 93. 6	2464. 48. 6
	4. 89. 9	187. 88. 8	42. 45. 0	
Dist. No. 23	70. 10. 6	91. 36. 5	85. 51. 9	84. 06. 7
	21. 25. 9	5. 84. 6	1. 45. 2	
Cæsar, contin.	193. 90. 7	193. 90. 7	180. 73. 8	186. 52. 4
		4. 16. 9	3. 21. 4	
conting	54. 62. 2	54. 62. 2	53. 44. 7	52. 54. 6
		1. 17. 5	90. 1	

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School ufads.

Silver, contin. school	85. 65. 7	87. 03. 2	81. 44. 0	83. 00. 8
	1. 37. 5	2. 59. 2	1. 44. 2	
conting	38. 07. 0	38. 42. 9	37. 27. 7	36. 64. 2
	35. 9	1. 15. 2	63. 5	
Jamestown, contin. schools	177. 20. 1	177. 20. 1	169. 12. 1	166. 25. 9
		7. 08. 0	2. 86. 2	
conting	46. 07. 2	46. 07. 2	43. 97. 1	43. 22. 6
		2. 10. 1	74. 5	
Ross, contin., sc	431. 25. 7	431. 25. 7	429. 94. 4	422. 66. 4
		1. 31. 3	7. 58. 0	
conting	57. 50. 1	57. 50. 1	57. 32. 6	56. 35. 8
		17. 5	96. 8	
Cedarville, contin., sc	496. 61. 0	499. 42. 0	497. 12. 2	488. 10. 5
	2. 81. 0	2. 29. 8	8. 41. 7	
conting	40. 26. 3	40. 48. 8	40. 30. 4	39. 62. 4
	22. 5	18. 4	68. 0	
" corp. contin	389. 98. 2	389. 98. 2	339. 02. 8	333. 28. 8
		59. 95. 4	5. 74. 0	
contin	175. 49. 6	175. 49. 6	152. 56. 6	149. 97. 9
		22. 93. 0	2. 58. 7	
dist., No. 23	288. 08. 1	288. 08. 1	250. 48. 5	246. 24. 3
		37. 59. 6	4. 24. 2	
" " 5	39. 27. 9	39. 27. 9	39. 27. 9	38. 61. 9
			66. 0	
New Jasper, contin	223. 09. 4	223. 09. 4	219. 04. 4	215. 33. 6
		4. 05. 0	3. 70. 8	
conting	44. 61. 9	44. 61. 9	43. 80. 9	43. 06. 9
		81. 0	74. 0	
Spring Valley, contin	567. 57. 5	570. 10. 5	567. 81. 8	558. 20. 8
	2. 53. 0	2. 28. 7	9. 61. 0	
conting	227. 01. 0	248. 04. 2	227. 12. 8	223. 28. 8
	1. 01. 2	91. 4	3. 84. 0	
corp. contin	185. 16. 8	185. 79. 2	185. 79. 2	182. 65. 2
	62. 4		3. 14. 0	
conting	41. 66. 3	41. 80. 3	41. 80. 3	41. 10. 3
	14. 0		70. 0	
dist. No. 7	395. 66. 4	395. 66. 4	391. 17. 9	387. 50. 9
		1. 48. 5	6. 67. 0	
Jefferson, contin., sc	62. 93. 5	63. 10. 9	60. 81. 2	59. 78. 2
	17. 4	2. 29. 7	1. 03. 0	
conting	20. 97. 9	21. 03. 7	20. 27. 2	19. 93. 2
	5. 8	76. 5	34. 0	
				15, 358. 20. 3

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Township funds.

Sugar	314. 65. 7	315. 38. 2	302. 17. 3	297. 05. 7
	72. 5	13. 30. 9	5. 11. 6	
Beaver	314. 38. 3	319. 28. 6	303. 04. 8	297. 91. 6
	4. 90. 3	16. 23. 8	5. 13. 2	
Bath	117. 62. 1	117. 74. 6	110. 61. 0	108. 74. 1
	12. 5	7. 13. 6	1. 86. 9	
Miami	170. 20. 1	170. 36. 6	143. 59. 9	141. 16. 5
	16. 5	26. 76. 7	2. 43. 4	
Cæsar	35. 23. 4	38. 42. 6	37. 60. 4	36. 96. 5
	19. 2	92. 2	63. 9	
Silver	91. 43. 2	91. 43. 2	88. 28. 5	86. 79. 5
		3. 14. 7	1. 49. 0	
Ross	71. 87. 6	71. 87. 6	71 65. 7	70. 44. 7
		21. 9	1. 21. 0	
Cedarville	319. 57. 1	320. 92. 0	309. 62. 6	304. 38. 6
	1. 34. 9	11. 23. 4	5. 24. 0	
New Jasper	44. 61. 9	44. 61. 9	43. 80. 9	43. 06. 9
		81. 0	74. 0	
Jefferson	62. 93. 5	63. 10. 9	60. 81. 2	59. 78. 2
	17. 4	2. 29. 7	1. 03. 0	
			1471. 22. 3	1446. 32. 3

325 *Affidavit of A. S. Frazier.—Filed June 11th, 1875.—Thos. Ambrose, clerk.*

STATE OF OHIO,
Greene County, sct:

A. S. Frazier, being duly sworn, says that he is 38 years of age; that he is a resident of Xenia, Greene County, Ohio; that he is auditor of said county, and has been auditor of said county since March, 1867; that he is familiar with the duties as also with the records and books of said office; that he is familiar with the mode and manner of keeping the accounts between the county treasurer and the county auditor; that he has examined with care certain books, copyrighted by Charles Selden, and published for the purpose of keeping the accounts between the county treasurer and county auditor; that he is also familiar and acquainted with certain other books, copyrighted by W. C. M. Baker, and published for the purpose of keeping said accounts as aforesaid; that said books, published by said W. C. M. Baker, bearing copyright A. D. 1867, are in use in affiance office; that the left-hand pages of said books are ruled into columns as follows: Date, number of order, person to whom money was paid, purpose for which money was paid, and amount, and are ruled the same as books that were in use in said office for six years prior to 1867; that said columns are ruled according to pro-
326 visions of the statute, Swan & Critchfield Statutes, vol. 1, chap. 12, section 13; and that said manner of keeping said accounts is now and has been in use in said auditor's office, as shown by the records of said office, from the year 1850 to the present time.

Affiant further says that, among the records of the auditor's office of said county was a book containing balance-sheets, with a wide column on the left for names of townships and funds; then, following to the right, a series of columns for figures, bearing date , 1856; that the first of said balance-sheets bears date the first Monday of February, 1859, which said sheets in said book are similar and identical in a large and material part to the balance sheets in said W. C. M. Baker's books, as copyrighted under date of 1867; that said book was among the records of auditor's office in said county from the time affiant took possession of and entered upon the duties of said office, as aforesaid, until the 11th day of December, 1874, at which time affiant delivered the same to said Baker, at Columbus, Ohio.

Affiant further says that he has examined the advance-sheets of W. C. M. Baker's books of 1875 for keeping said accounts as aforesaid, and that said books are in no particular, as affiant believes, an infringement upon the books copyrighted by said Charles Selden, or in any way an imitation or evasion thereof.

327 Affiant further says that the representatives of Charles Selden do not now sustain, neither have they at any time heretofore sustained, any damage by the introduction of said books of said W. C. M. Baker, into the offices of Greene County, Ohio, as the said books of said Selden would not be used in the absence of said books of said Baker.

And further saith not.

A. S. FRAZIER.

Affidavit of A. S. Weaver.—Filed June 11th, 1875.

THE STATE OF OHIO,
Franklin County, Ohio, ss:

I, A. S. Weaver, of the city of Columbus, State of Ohio, being first

duly sworn, say: That I am fifty years of age; that I am a resident of the city of Columbus, Ohio; that I was in the employ of the various county auditors of Franklin County, Ohio, as great portion of the time since 1862, until the year 1874, and during that time performed the duties of bookkeeper, together with various other duties and labors of said office; that I am thoroughly familiar with the books in said office and the mode of keeping the same; I was employed in the auditor's office when certain books of Charles Selden were commenced in said office; I kept the accounts partly on said books, and was familiar
328 with the same; that the same was commenced during the early portion of the year 1866; that said books were soon abandoned and were considered not as good as the old method—were abandoned, and we returned to the old method as superior. During the year 1867, the original books of W. C. M. Baker were adopted as copyrighted by him in 1867; we considered it vastly superior to the Selden book; and that the Baker's book and the Selden book were only similar in the first five columns on the left hand page, as to date, persons to whom orders were given, what given for, by what authority given, and that notwithstanding these columns were in each book, yet they were not in the same order. Yet, in this respect, neither was new or original as to books then in use in the auditor's office in Franklin County, Ohio; books had been in use in said office containing these said five columns as named since the year 1846, and no auditor's account could be legally kept without them, inasmuch as they were required by the statutes of Ohio. See Swan & Critchfield's statute, page 98. Should Baker's books have been discarded during the time of my employment in the said auditor's office, the old system would have been taken up in preference to adopting again Selden's system, or books. One great advantage and valuable feature of Baker's book over Selden's, is, that in the arrangement
329 of the first five columns in Baker's books, they are so arranged that the orders can be numbered consecutively, and entered as they are numbered and issued, and Baker's furnishes columns for separating the amounts paid from each fund, while the said same five columns are arranged in Selden's books, so this cannot be done. The totals paid from each fund is shown at the bottom of the page with a total proving each addition, while in Selden's the totals are scattered through the page with no proof upon the said additions. I have examined Baker's book of 1875, and find that it in no way compares with Selden's book, except when the form is defined by the statutes of Ohio, and that said book is a great improvement over his first or original book; and that said book in no way infringes or evades the book of Selden, and more particularly that portion that gives a statement of funds is entirely different, and original from anything I have before seen.

A. S. WEAVER.

Affidavit of P. W. Corzilius.—Filed June 11th, 1875.

THE STATE OF OHIO,
Franklin County, ss:

P. W. Corzelius, being duly sworn, says he is twenty-seven years of age; that he is a resident of Columbus, Ohio; that he is chief clerk in the office of the treasurer of Franklin County, Ohio, at Columbus,
330 and has occupied that position for seven years, since September, 1868; that he is familiar with the duties of said office, and the books and the manner of keeping the accounts between the county treasurer and the county auditor, and has kept the books during all of

said time; that he is familiar with a certain book copyrighted by W. C. M. Baker, of 1867, for the purpose of keeping the accounts of the treasurer, and that the same are in use in this office; that the left-hand pages of said book are ruled into columns as follows: Date, no. of order, person to whom money was paid; amount of county fund, poor fund, bridge fund, balance blank column; that said columns are ruled according to the provisions of the statute, as I understand it to mean (Swan & Critchfield, vol. 2, page 1584, section 5), and affiant says that no book could be used, or would be used or allowed in this office that does not comply with said section; that the book of Charles Selden copyrighted, as appears by it of date 1859, 1860, 1861, formerly used in this office and now on file therein, use of which was commenced March 1st, 1866, and used until Sept. 30th, 1866, as appears by the entries therein, would not be adopted in the event of the discontinuance of the system now in use.

And further deponent saith not.

P. W. CORZILIUS.

331 *Affidavit of Robert F. Irvine.—Filed June 11th, 1875.*

STATE OF OHIO,
Muskingum County, ss:

Robert F. Irvine, being duly sworn, says that he is twenty-five years old; that his present residence is Zanesville, Muskingum County, Ohio; that his occupation is that of deputy auditor of Muskingum County, Ohio; that he has been so occupied for two and three-fourth years; that prior to his engagement as deputy auditor of Muskingum County he was engaged in the auditor's office in Licking County, Ohio, as chief clerk.

Deponent further says that in Licking County, Ohio, he kept the accounts between the auditor and treasurer on Selden's books for three or four years; for the first year in Muskingum County he kept the books between the auditor & treasurer on Baker's books, after which said Baker's books were not used; that the first five columns on the left hand of Baker's book, as well as the four columns on the left-hand side, at the top of right-hand page, are similar and like columns in books in the auditor's office in said Licking County, and said books were in use in said office for years before Selden's or Baker's books were known to exist, and books were kept in said office with these said columns to comply with the provisions of the statute. (See Swan & Critchfield's Statutes, page 98, volume 1, section 3.) I have examined the advance sheets of W. C. M. Baker's book of 1875, and they do
332 not, in my opinion, infringe upon the books published by Charles Selden.

Deponent further says the Selden's book had not been used for two years in Muskingum County, Ohio, prior to the use one year of Baker's book.

And further affiant saith not.

R. F. IRVINE.

Affidavit of Nathan Cole, recorder.—Filed June 11th, 1875.

At the hour, half-past five o'clock, p. m., this seventh day of June, 1875, there is no mortgage left for record or on record from W. C. M. Baker, of this city, to the Baltimore & Ohio Railroad, or to any other railroad, of the amount of $19,000.00, or any other sum.

In witness whereof I hereunto subscribe my name and official seal.

NATHAN COLE,
Recorder, Franklin Co., Ohio.

Affidavit of Levi P. Strader.—Filed June 11th, 1875.

To whom it may concern:

AUDITOR'S OFFICE, FRANKLIN CO., OHIO,
Columbus, Ohio, June 8th, 1875.

333 I, Levi T. Strader, have been employed in the auditor's office, Franklin County, Ohio, since the spring of 1870. During that time, until November 9th, 1874, I was employed as first clerk, and since that time, Nov. 9th, have been county auditor. I have kept the auditor's accounts in account with the treasurer most of the time. The system of accounts used when I first entered the office in 1870 is to-day in use, the title of the book being as follows: Baker's Register of Receipts and Disbursements, with Balance Sheets and Reports for County Auditors and Treasurers. I also find, by examination of books, records, journals, etc., in the auditor's office of this county, a book showing record of orders issued in 1846 and 1847 and afterwards, which is in form, date, month, day, number of order, to whom issued, amount, dolls., cts., fund, for what purpose; and this paper that I make this statement on is a leaf torn from a book now in my office, page 634. From examination of the statute S. & C., page 98, sec. 13, this old system appears to be in accordance thereto, as provided; and further, that the statute in all cases must be followed. How are we to follow it in this case? Only by giving date of order, No. of order, to whom issued, amount, purpose issued, etc. There is no question but that this system, as per form hereon written, will again be brought into use in the county of Franklin, in case the Baker system is discontinued.

LEVI T. STRADER,
Auditor of Franklin County.

334 *Form on which affidavit of Levi T. Strader was written.*

Record of Orders issued on County Treasury.

Date.		No. of order.	To whom issued.	Amount.		Fund.	For what purpose.
Month.	Day.			Dolls.	cts.		

335 *Affidavit of Edwin A. Martain.—Filed June 11th, 1875.*

STATE OF OHIO.
Franklin County:

Edwin A. Martin, of the city of Columbus, State of Ohio, being first duly sworn, says that: I am of the age of thirty-two (32) years, and I am a resident of the city of Columbus, Ohio; and that I have been in the employ of the various auditors of Franklin County a great part of the time since 1862, for at least eight years of that time in the capacity of acting deputy clerk, book-keeper, etc., and that I am thoroughly

familiar with the books of said office and the mode of keeping them. I was employed in said auditor's office when an agent of Selden's; left in the auditor's office one of his system of keeping auditor's accounts in said office for trial, and that I opened the same, but found them cumbersome, *un*practicable, and no advantage over the old methods then in use; in fact, we discontinued their use and refused to adopt them, and returned to old plan as preferable. Mr. W. C. M. Baker's original book, of 1867, was adopted, and is still in use here. I consider it vastly superior to the Selden book, and the only particular in which it in any degree resembles Selden's is in the first five columns on left hand page,
as to date, persons to whom orders given, what given for, by what
336 authority given, and amount, in which all books for auditors must
be similar, as those five requirements are provided by statute (sec S. &C., page 98), being in that regard similar to books in use in this office for the past twenty years. In case Baker's system was discontinued in this office it would, in my opinion, be preferable to adopt the old system to Selden's. The great advantage and in fact one great distinguishing feature of Baker's system in books over Selden's is in the fact that in Baker's, even in the five columns referred to above, Baker's book allows & in fact calls for the recording of the orders in rotation, one number after the other in regular order, having columns to carry out the different funds, while in Selden's that order cannot be followed; the totals, also, in Baker's showing at the bottom, while Shelden scatters them over the page. I have examined Baker's book of 1875, and find that it does not in any particular compare with Selden's, being in my opinion a vast improvement, even over Baker's original; and in no two things compare with Selden's, unless the dating of the orders could be called a similarity. And further defendant saith not.

EDWARD A. MARTIN.

337 *Affidavit of William C. Mays.—Filed June 16th*, 1875.

THE STATE OF OHIO,
Montgomery Co., ss:

DAYTON, OHIO, *June 11th*, 1875.

Williams A. Mays, being duly sworn, says that: My age is thirty-two years; my residence, Dayton, Montgomery Co., Ohio. That I have held such office since November, 1873, and am familiar with the duties of said office. That I have examined the advance sheets of W. C. M. Baker's book of 1875. That it is in no way a copy of Charles Selden's, except in such particulars as the statute prescribes; that in this particular neither the books of Charles Selden 'or W. C. M. Baker are original. That books similar in ruling as to this regard, i. e., the first five columns, have been in use in this office long prior to the copyright of either.

WILLIAM C. MAYS.

Affidavit of Dennis B. Strait.—Filed June 16th, 1875.

THE STATE OF OHIO,
Franklin County, ss:

COLUMBUS, OHIO, *June 14th*, 1875.

Dennis B. Strait, being duly sworn, says that his age is fifty years; residence is Plain Township, Franklin Co., Ohio. That I was auditor
of Franklin County, Ohio, from November, 1866, until March,
338 1868. That prior to said time certain books known as Selden's

books for keeping auditor's accounts were opened in the auditor's office. That after trial the said books were abandoned, and we returned to the old method. That afterwards, during the year 1867, certain books known as W. C. M. Baker's books for keeping auditor's accounts were introduced. That said books were similar in certain respects, but that in the particular wherein they were similar neither were original, the same being in accordance with the statutes of Ohio, and had been in use in the auditor's office since 1846.

Deponent further says he has examined W. C. M. Baker's book of 1875; that it is in no respect similar to Selden's book, except where neither is original, and that said book is not an infringement of Selden's books, nor an evasion of the order of court.

D. B. STRAIT.

Affidavit of A. P. Stultz.—Filed June 16th, 1875.

STATE OF OHIO,
Muskingum Co., ss:

A. P. Stultz, being duly sworn, says that he is forty years of age; that his present residence is Zanesville, Muskingum Co., Ohio; that he is auditor of said Muskingum Co., Ohio, and that he has been such auditor for three years and six months last past; that for the second year that he held such office in said county, the books between
339 the auditor and treasurer were kept on Baker's system, after which said Baker's books were not used. He further says, that he has examined the advance sheets of W. C. M. Baker's book of 1875, and that in his opinion there is a radical difference between Baker's & Selden's books, as to the arrangements of funds and of arriving at the balances in the exhibit.

Deponent further says that said Selden's books had not been used in said Muskingum Co., Ohio, for two years prior to the use one year of said Baker's books.

Affiant further saith that, in his opinion, Selden nor his representatives were not damaged in Muskingum County by the said use of said Baker's books; and further affiant saith not.

A. P. STULTZ.

Affidavit of Geo. P. Boyer.—Filed June 16th, 1875.

THE STATE OF OHIO,
Montgomery Co., ss:

DAYTON, OHIO, *June 11th*, 1875.

Geo. P. Boyer, being duly sworn, says: My age is 43 years; my residence Dayton, Montgomery Co., Ohio; that I was in the auditor's office of Montgomery Co., Ohio, as clerk or deputy from 1852 to 1865; that I was elected auditor of said county October, 1868, and filled said office for two terms; that I am familiar with the duties of said office;
340 that in or about the year 1861 I examined the books known as Selden's system or manner of keeping accounts; that after a full and careful examination of the same, it was decided that said books would not be used in the county auditor's and county treasurer's office of Montgomery County, Ohio.

Deponent further says that he is familiar with Baker's books for keeping auditors' and treasurers' accounts.

GEO. P. BOYER.

341 *Affidavit of Albert B. Whitaker.—Filed August* 31, 1875.—*Thos. Ambrose, clerk.*

McCONNELLSVILLE, *July* 21*st*, 1875.

THE STATE OF OHIO,
Morgan County, ss:

Albert B. Whitaker, being duly sworn, deposes and says: My age is 30 years, my residence McConnellsville, Ohio; my occupation treasurer of Morgan County, Ohio. I have examined sheets of books issued by Charles Selden, and sheets of books issued by W. C. M. Baker, for keeping auditors' and treasurers' accounts; that said books are not similar except where neither are original, and that said parts that are not original, such as "No., date, persons to whom order is given or paid, and the purpose for which money is paid," has been in use in this county since eighteen hundred and forty-six.

Deponent further says that when the above spaces are used in each book, they do not stand in the same order, and that this difference in arrangement or order makes the books entirely dissimilar in use;
342 that the book of 1875, issued by W. C. M. Baker, cannot be in any way an infringement on Selden's books, or an evasion of the same.

ALB'T B. WHITAKER, *Treas.*

Sworn to and subscribed before me this July 21st, 1875.
[SEAL.] DAVID C. PINKERTON,
Probate Judge of Morgan County, Ohio.

343 *Affidavit of Edwin A. Lee.—Filed August* 31, 1875.—*Thos. Ambrose, clerk.*

CANTON, STARKE COUNTY, OHIO,
July 30*th*, *A. D.* 1875.

THE STATE OF OHIO,
Starke County, ss:

Edwin A. Lee, being duly sworn, says that he is thirty-one years old; his residence is Starke County, Ohio; his occupation is county auditor of Starke County, Ohio; that he acted as deputy county auditor of Starke County, Ohio, from 1867 to 1871; that he was elected county auditor in the year 1871, and has held said office up to the present time; that he has examined sheets of books copyrighted by Charles Selden, for the use of county auditors and treasurers, and that he is familiar with books for the above purpose by W. C. M. Baker; that said books are not similar to Charles Selden's, except where neither is original, and that where each book contains a column or space, as above named, that the arrangement of the is such in W. C. M. Baker's book,
344 that the books are entirely unlike in use; should the books of W. C. M. Baker be not used in this office, the arrangement of the books of Charles Selden are such that they would not be used in this office, and no damage has been sustained by Charles Selden by the use of W. C. M. Baker's books in this office (or Charles Selden's representatives); that W. C. M. Baker's book of 1875 is in no way an infringement or evasion of the books published by Charles Selden or his representatives.

EDWIN A. LEE.

Sworn to and subscribed before me, a notary public in and for Starke County, Ohio, this 30th day of July, 1875.

[SEAL.] H. H. TRUMP,
Notary Public.

345 *Affidavit of C. S. Brady.—Filed August 31st, 1875.—Thos. Ambrose, clerk.*

NEWARK, OHIO, *August* 5, 1875.

THE STATE OF OHIO,
Licking County, ss:

C. S. Brady, being duly sworn, deposes and says: My age is twenty-six years. My residence, Newark, Licking County, Ohio. My occupation, clerk in the county auditor's office, Licking County, Ohio, and I have occupied said position for seven years (7) last past. I am somewhat familiar with books issued by Charles Selden and books issued by W. C. M. Baker, for the use of the county auditors and county treasurers. Said books are not alike, except that said books contain certain columns and spaces not original with either; that the said named columns and spaces were in use in this county from the year 1847 to the year 1866; a sheet of said book in use in this county from 1847 to 1866 is hereto attached, marked A. I have examined sheets of W. C. M. Baker's books of 1875. They are materially different from the
346 books of Charles Selden in every particular where both are original. When a column or space appears in W. C. M. Baker's books, that has a corresponding column or space in the books of Charles Selden; the arrang'ment of these same columns or spaces is such in W. C. M. Baker's books, that the books in their use are materially different.

C. S. BRADY.

Subscribed in my presence and sworn to before me this 5th day of August, A. D. 1875.

[SEAL.] JAMES F. LINGAFELTER,
Notary Public.

347 *Affidavit of John M. Ewalt.—Filed August 31, 1875.—Thos. Ambrose, clerk.*

MT. VERNON, KNOX CO., OHIO,
August 20th, 1875.

THE STATE OF OHIO,
Knox County, ss:

John M. Ewalt, being duly sworn, says: My age is 35 years; my residence, Mt. Vernon, Knox County, Ohio; my occupation is county auditor of Knox County, Ohio, and has been such since 2nd Monday Nov., 1871. I have examined sheets of books published by Charles Selden for the purpose of keeping auditors' and treasurers' accounts; I have used books published by W. C. M. Baker for keeping auditors' and treasurers' accounts. The books published by Charles Selden and W. C. M. Baker, as above stated, are not alike in the ruling or their use; they have some columns or spaces common to each; but the columns or spaces common to each are such columns or spaces that have been in common use before these books. The arrang'ment of the
348 above-named columns or spaces are so different in W. C. M. Baker's books that the books are materially different in use. I have ex-

amined W. C. M. Baker's books of 1875; they are unlike the books of Charles Selden, and are in no way an evasion of the same. Charles Selden and his representatives have not sustained any damage from the use of W. C. M. Baker's books in this county; the form of the Selden books is such that they would not be used in this county.

JAMES M. EWALT.

Sworn to and subscribed before me this 20th day of August, A. D. 1875.

[SEAL.] C. E. CRITCHFIELD,
Probate Judge of Knox Co., Ohio.

349 *Affidavit of H. A. Lindley.—Filed August* 31, 1875.—*Thos. Ambrose, clerk.*

MT. VERNON, KNOX COUNTY, OHIO,
August 20th, 1875.

THE STATE OF OHIO,
Knox County, ss:

H. A. Lindley, being duly sworn, says: My age is 24; my residence, Mt. Vernon, Knox County, Ohio; my occupation is deputy county auditor of Knox County, Ohio, and has been such since Nov. 11, 1873. I have examined sheets of books published by Chas. Selden for the purpose of keeping auditors' and treasurers' accounts; I have used books published by W. C. M. Baker for keeping auditors' and treasurers' acc'ts. The books published by Chas. Selden & W. C. M. Baker, as above stated, are not alike in the ruling or their use; they have some columns or spaces common to each; but the columns or spaces common to each are such columns or spaces that have been in common use before the books were made. The arrang'ment of the above-named columns or spaces are so different in W. C. M. Baker's books that the
350 books are materially different in use. I have examined W. C. M. Baker's book' of 1875; they are unlike the books of Charles Selden, & are in no way an evasion of the same. Chas. Selden & his representatives have not sustained any damage from the use of W. C. M. Baker's books in this county.

H. A. LINDLEY.

Sworn to and subscribed before me this 20th day of August, A. D. 1875.

[SEAL.] C. E. CRITCHFIELD,
Probate Judge of Knox County, Ohio.

351 *Affidavit of Edward M. De Bruin.—Filed August* 31, 1875.—*Thos Ambrose, clerk.*

HILLSBOROUGH, OHIO, *July 5th*, 1875.

THE STATE OF OHIO,
Highland County, ss:

Edward M. De Bruin, being duly sworn, says: My age is 45 years; my occupation, county auditor of Highland County, Ohio; my residence is Hillsborugh, Ohio. I have been auditor of Highland County, Ohio, since 10th November, A. D. 1873. I have examined the books of Charles Selden, bearing date of copyright 1859, 1860, & 1861, for auditors & treasu'ers. I am also familiar with the books of W. C. M. Baker, bearing

date of copyright 1867, for auditors & treasu'ers. That the books published by each contain certain columns, or spaces, "such as Date," "No.," a space for persons' names, a space to describe for what money is paid, and authority for payment, for the use of the auditor's office; and that said books are similar so far as having these spaces in common,
352 but although these spacings and headings are common, yet their arrangement are such that the books have to be used very differently, and while the arrangement in W. C. M. Baker's books is such that orders can be entered consecutively and numbered on the book consecutively, and placed to each fund at the same time, yet the arrangement of these said same columns are such in Selden's that this cannot be done.

Deponent further says that these above-named columns or spaces are not original with either Selden or Baker; that they were required by statute (see Swan & Critchfield's Statutes, page 98, sec. 13), and said columns or spaces were in use in the auditor's office in Highland County since 1858.

Deponent further says that Charles Selden's books for the use of county treasurers does not contain "the device, method, or form for entering all the items of all monies received and disbursed item by item of five left-hand columns as to receipts and disbursements"; that said book of Charles Selden contains but four columns, viz: "Adjusted," "No.," "Date," "Amount"; that the columns "Adjusted" is not con-
353 tained in W. C. M. Baker's books for county treasurers; that the three remaining columns, "No.," "Date," and "Amount," which are common to each of said treasurer's books, are not original with either Charles Shelden or W. C. M. Baker, but had been in use in the auditor's office of Highland Co. since 1858, and required by statute. That the two outside columns in Charles Selden's portion of his books called condensed ledger, and headed "Balances," "Dr. & Cr.," are similar to columns that have been in use in making trial balances time out of mind. That the remaining portion of Charles Selden's condensed ledger and W. C. M. Baker's balance sheet are entirely different in their use as to that portion affecting the funds, and reverse in their operation; that a column in Charles Selden's that shows money received into a fund, would show in W. C. M. Baker's book money paid out.

Deponent further says that he has examined advance sheets of W. C. M. Baker's book of 1875; that the same is not similar in any respect to the books of Charles Selden, except where neither is original.

354 Deponent further says that said portions that are not original with either are so differently arranged in W. C. M. Baker's book of 1875 from Selden's book, that in use the books are very different.

Deponent further says that W. C. M. Baker's book of 1875 is not an infring'ment on Selden's books, or an evasion of the order of injunction, or decree of court, in case 1620 in the circuit court of the United States for the southern district of Ohio.

Deponent further says that neither Charles Selden nor his representatives have sustained any damages by the introduction of W. C. M. Baker's books, and that Charles Selden's books would not be used in this office.

EDWARD M. DE BRUIN.

Sworn to and subscribed before me and in my presence this the 5th day of July, A. D. 1875, and I do certify that the said Edward M. De Bruin is the acting auditor of the county of Highland County, State of Ohio.

In testimony whereof I have hereunto signed my name and affixed the seal of said court this 5th day of July, A. D. 1876.

[SEAL.] J. C. NORTON,
Probate Judge.

355 Probate court.

THE STATE OF OHIO,
Highland County, ss:

I, J. C. Norton, do certify that I am sole judge and ex-officio clerk of the probate court, that the same is a court of record and duly established according to the laws of Ohio for the county of Highland aforesaid.

In testimony whereof I have hereunto signed my name and affixed the seal of said court, at Hillsborough, Ohio, July 5th, A. D. 1875.

[SEAL.] J. C. NORTON,
Probate Judge.

356 *Affidavit of Robert K. Hill.—Filed August 31, 1875.—Thos. Ambrose, clerk.*

STEUBENVILLE, OHIO, *Aug.* 3, 1875.

STATE OF OHIO,
Jefferson County, ss:

Robert K. Hill, being duly sworn, says he is 34 years of age; that he resides in Steubenville, Jefferson County, Ohio. His occupation is county auditor and has been since November 10th, 1873; that he has examined sheets of books issued and copyrighted by Charles Selden, and that he is familiar with books issued by W. C. M. Baker, for the use of auditors and treasurers. That said books are not alike, except that they have certain columns or spaces common to each, but said columns or spaces common to each are not original with either, and that Selden's books would not be substituted in any event in Jefferson County for those issued by W. C. M. Baker. That he has examined advanced sheets of W. C. M. Baker's book of 1875, for the use of auditors & treasurers, and in his opinion they are not infring'ments on the books of Charles Selden for the same purpose; neither in his opinion are
357 they an evasion of said books or the order of court, case No. 1620, Selden vs. Baker; neither in his opinion has Charles Selden or his representatives sustained any damage from the use of said Baker's books in Jefferson County, as Selden's books would not be substituted in any event for Baker's.

ROBERT K. HILL,
Auditor of Jeff. Co.

Sworn to and subscribed before me by Robert K. Hill this 3rd day of August, A .D. 1875.

[NOTARY PUBLIC SEAL.] J. M. HUNTER,
Notary Public.

358 *Affidavit of Wm. A. Elliott.—Filed August 31, 1875.—Thos. Ambrose, clerk.*

STEUBENVILLE, OHIO, *Aug. 3rd*, 1875.

THE STATE OF OHIO,
Jefferson County, ss:

Wm. A. Elliott, being duly sworn, says he is 33 years of age. That

he resides in Steubenville, Jefferson County, Ohio. His occupation is county treasurer and has been since 1872. That he has examined sheets of books issued and copyrighted by Charles Selden, and that he is familiar with books issued by W. C. M. Baker for the use of auditors and treasurers. That said books are not alike, except that they have certain columns or spaces common to each, but that said columns or spaces common to each are not original with either. And that Selden's books would not be substituted in any event in Jefferson County for those issued by W. C. M. Baker. That he has examined advanced sheets of W. C. M. Baker's book of 1875 for the use of auditors & treasurers, and in his opinion they are not infring'ments on the books of Charles Selden for the same purpose, neither in his opinion are they an evasion of said books or the order of court, case No. 1620, Selden vs. Baker. Nei-
359 ther in his opinion has Charles Selden or his representatives sustained any damage from the use of said Baker's books in Jefferson County, as Selden's books would not be substituted in any event for Baker's.

WM. A. ELLIOTT.

Sworn to and subscribed before me by Wm. A. Elliott this 3rd day of August, A. D. 1875.

[S.] J. M. HUNTER,
Notary Public.

360 *Affidavit of J. B. Ryan.—Filed August* 31, 1875.—*Thos. Ambrose, clerk.*

ST. CLAIRSVILLE, OHIO, *Aug. 3rd*, 1875.

THE STATE OF OHIO,
Belmont County, ss:

J. B. Ryan, being duly sworn, says: My age is 29 years; my occupation is deputy county treasurer; I have been engaged in the county auditor's office in Belmont County, Ohio, for the period of four years (4), and have been deputy county treasurer since October, 1874. I am familiar with books manufactured by W. C. M. Baker for the use of county auditors and county treasurers. I have also examined sheets of books issued by Charles Selden; the said books of Baker and Selden are only similar in a few spaces or columns, but these spaces or columns that are common to each are not original with either; and that books were in use in the county of Belmont having these said columns or spaces in the 1856. I have examined W. C. M. Baker's book
361 of 1875, and the same in not an infring'ment or an evasion of Selden's books; that Charles Selden nor his representatives have sustained any damage from the manufacture or use of W. C. M. Baker's books in this county. The arrangement of the spaces in W. C. M. Baker's book that are like similar spaces in Selden's are so different that the books are entirely different in use.

JAMES B. RYAN.

STATE OF OHIO,
Belmont County, ss:

Sworn to by James B. Ryan before me, and by him subscribed in my presence, this 3rd day of August, A. D. 1875.

[SEAL.] ISAAC M. RILEY,
Notary Public, Bel. Co., O.

362 *Affidavit of Wm. N. Coffland.—Filed August* 31, 1875.—*Thos. Ambrose, clerk.*

ST. CLAIRSVILLE, BELMONT, CO., O.
August 3rd, 1875.

THE STATE OF OHIO,
Belmont County, ss:

Wm. N. Coffland, being first duly sworn, says: I am twenty-seven years of age; my present occupation is deputy auditor of Belmont County, Ohio. I am familiar with the books used in the offices of the auditor and treasurer of Belmont County, Ohio, issued and copyrighted by W. C. M. Baker of Columbus, Ohio. I have also examined copies of the books copyrighted by Charles Selden. I do not consider the books of Baker and Selden similar, except in the use of some spaces and headings common to both, and which I do not think are original with either, as similar forms, in this respect, of keeping accounts of disbursements have been in use in Belmont Co., O., since 1845. That the rulings and arrangements of the columns in W. C. M. Baker's books I consider very materially different from Selden's, and would make the books entirely different in use. I have examined W. C. M. Baker's book of
363 1875, and do not consider it in any way an infringement on the books of Charles Selden, or an evasion of the same.

W. N. COFFLAND,
Dep. Audt. Bel. Co., Ohio.

STATE OF OHIO,
Belmont County, ss:

Sworn to, W. N. Coffland, before me, and by him subscribed in my presence this 3rd day of August, 1875.

[SEAL.]

ISAAC M. RILEY,
Notary Public, Bel. Co., O.

364 *Affidavit of James Hamilton.—Filed August* 31, 1875.—*Thos. Ambrose, clerk.*

WOOSTER, WAYNE COUNTY, OHIO,
June 23, 1875.

THE STATE OF OHIO,
Wayne County, ss;

James Hamilton, being duly sworn, says that my age is thirty-three years; my residence, Wooster, Ohio; that I have been occupied for the time of five years as clerk and deputy county auditor in the auditor's off. in Wayne County, Ohio; that I was occupied for two years as deputy county auditor in the auditor's office of Licking County, Ohio. I am familiar with books published by Charles Selden bearing date of copyright 1859, 1869, & 1861, for the use of auditors and treasurers. I am familiar with books published by W. C. M. Baker, bearing date of copyright of 1867. I have also examined advanced sheets of W. C. M. Baker's books of 1875. That said books of W. C. M. Baker are not similar to Charles Selden's, except where neither are original; that the columns common to
365 both have been in use in the auditor's and treasurer's office of Licking and Wayne Counties for a number of years prior to the copyright of either.

Deponent further says that although these said columns appear in both, yet they are in different order; that this difference in order makes the books in use very different.

JAMES A. HAMILTON.

Subscribed and sworn to before me this 23rd day of June, A. D. 1875.
[SEAL.] JAMES C. PLUMER,
Notary Public.

336 *Affidavit of Arthur Pond.—Filed August 31, 1875.—Thos. Ambrose, clerk.*

McCONNELLSVILL', *July 21st*, 1875.

THE STATE OF OHIO,
Morgan County, ss:

Arthur Pond, being duly sworn, deposes and says: My age is 45 years; my residence, McConnellsville, Ohio; my occupation, auditor of Morgan County, Ohio. I have examined sheets of books issued by Charles Selden, and sheets of books issued by W. C. M. Baker, for keeping auditors' and treasurers' accounts; that said books are not similar, except where neither are original, and the said parts that are not original, such as "No., date, persons to whom order is given or paid, and the purpose for which money is paid" has been in use in this county since eighteen hundred and forty-six.

Deponent further says that when the above spaces are used in each book they do not occupy the same order, and that this difference
367 in arrangement or order makes the books entirely dissimilar in use; that said book of 1875, issued by W. C. M. Baker, can be in no way an infring'ment on Selden's books or an evasion of the same.

ARTHUR POND.

Be it known that Arthur Pond this day has sworn to and subscribed his name before me this July 21st, 1875.
[SEAL.] DAVID C. PINKERTON,
Probate Judge of Morgan County, Ohio.

368 *Affidavit of F. M. Swingly.—Filed Sept. 7th, 1875.*

THE STATE OF OHIO,
Crawford County, ss;

BUCYRUS, OHIO, *Aug. 27th*, 1875.

Frederick M. Swingly, being duly sworn, says: I am 29 years old; my residence is Bucyrus, Ohio; my occupation is county auditor of Crawford County, Ohio. I have been auditor since November, 1873. I was deputy auditor of this county for seven years prior to my election as county auditor. I have examined sheets of books copyrighted by Chas. Selden for county auditors and treasurers; a portion of said sheets are hereto attached, marked A & B. I have used books published by W. C. M. Baker for the above-named purposes. The books of said Baker are materially different from those of Charles Selden. The plan and arrangement of the books of Chas. Selden are such that they would not be used in this county by me. Neither Chas. Selden nor his representatives have sustained damage from the introduction and use of the books of the said Baker in this county. The books of W. C. M. Baker, bearing date of copyright 1875, are in no way an evasion nor an infringement of the books of Chas. Selden.

F. M. SWINGLEY,
Auditor Crawford Co., Ohio.

A.

AUDITOR'S RECORD.

DISBURSEMENTS. COUNTY FUND.						RECEIPTS.					
Date.	No.	Amount.	To.	For.	Authority.	Date.	No.	Amount.	Of.	For.	Authority.

CONDENSED LEDGER.

BROUGHT FORWARD.		DISTRIBUTION		DATE: From.....to.....inclusive.			TOTALS.		BALANCES.	
Dr.		Dr.	Cr	Dr.	SUNDRIES to SUNDRIES.	Cr.	Dr.	Cr.	Dr.	Cr.
					TREASURER.					
					Dr. || Cr.					
					$ || $					
					State revenue,					
					County revenue,					
					Township revenue,					
					Road revenue,					
					County asylum,					
					County infirmar ,					
					Redemptions,					
					Refunders,					
					Duplicate,					
					Common school fund,					
					Special school tax,					
					Surplus revenue principal,					
					Sinking fund do.					
					Bank tax do. do.					
					Saline do. do.					
					Fines & forfeitures fund prin.,					
					Surplus revenue interest,					
					Sinking fund do.					
					Bank tax do. do.					
					Saline do. do.					
					Fines & forfeitures fund interest,					
					Congressional fund principal,					
					Congressional do. interest,					
					Agricultural fund,					
					Coroner's inquests,					
					Peddlers' license					
					Show license,					
					Liquor license,					
					Docket fee fund,					
					Treasurer's fees,					
					Carried forward,					

FLOATING ORDERS.

TREASURER'S RECORD.

DISBURSEMENTS. COUNTY FUND.				DISBURSEMENTS.				DISBURSEMENTS.				RECEIPTS. STORE LICENSE.			
Adjusted.	No.	Date.	Amount.	Adjusted.	No.	Date.	Amount.	Adjusted.	No.	Date.	Amount.	Adjusted.	No.	Date.	Amount.

ADDITIONAL DISBURSEMENTS.

STATE TREASURER.

Date.	To.	Amount.
	State revenue, Sinking fund, School fund, Library fund,	

ACKNOWLEDGMENT.

Received of treasurer of County, Indiana, county auditor's orders, of which the above is a true record; also, additional vouchers, comprising transactions as follows, viz:

	DISBURSEMENTS.		RECEIPTS.	
County auditor,				
State treasurer,				
County treasurer's certificates,				
Total,				

ADDITIONAL RECEIPTS.

STATE TREASURER.

Date.	From.	Amount.
	School fund, Sinking fund, Mileage fund,	

CONDENSED LEDGER.

BROUGHT FORWARD.		DISTRIBUTION.		DATE: From ..... to ..... inclusive.			TOTALS.		BALANCES.	
Dr.	Cr.	Dr.	Cr.	Dr.	SUNDRIES to SUNDRIES.	Cr.	Dr.	Cr.	Dr.	Cr.
					CASH.					
					Dr. || Cr.					
					$ || $					
					State revenue,					
					County revenue,					
					Township revenue,					
					Road revenue,					
					County asylum,					
					County infirmary,					
					Redemptions,					
					Refunders,					
					Duplicate,					
					Common school fund,					
					Special school tax,					
					Surplus revenue principal,					
					Sinking fund do.					
					Bank tax do. do.					
					Saline do. do.					
					Fines & forfeitures fund prin.,					
					Surplus revenue interest,					
					Sinking fund do.					
					Bank tax do. do.					
					Saline do. do.					
					Fines & forfeitures fund interest,					
					Congressional fund principal,					
					Congressional do. interest,					
					Agricultural fund,					
					Coroner's inquests,					
					Peddlers' license,					
					Show license,					
					Liquor license,					
					Docket fee fund,					
					Treasurer's fees,					
					Carried forward,					

371 *Affidavit of J. F. Smith.—Filed Sept. 7th, 1875.*

STATE OF OHIO,
Auglaize Co., ss:

WAPAKONETTA, OHIO,
Aug. 27th, 1875.

James F. Smith, being duly sworn, deposes and says: My age is thirty-three years. My residence is Wapaconeta, Ohio. My occupation is county auditor of Auglaize County, Ohio. I have been auditor of Auglaize County, Ohio, since November, A. D. 1871. I have been familiar with and used Chas. Selden's books for the use of county auditors and county treasurers for near four (4) years. I have examined books published by W. C. M. Baker for the same above-named purposes bearing date of copyright 1875. In my opinion the books of W. C. M. Baker, of 1875, are not the same as Chas. Selden, and are in no way similar except that each have a column for date, number of order, a space for the name of the person receiving the order, a space to describe the purpose for which the money is paid, the authority and amount paid; but these last named columns or spaces are not original with either, they having been in common use prior to the issue of either book. In the books of W. C. M. Baker these same above-named columns or spaces are so differently arranged from the same in Chas. Selden's that the books are materially different in use. In my opinion the books of W. C. M. Baker are not similar to the books of Chas. Selden, neither are they an evasion nor an intringement of the books of Chas. Selden.

J. F. SMITH.

372 *Affidavit of Samuel E. Hain.—Filed Sept. 7th, 1875.*

THE STATE OF OHIO,
Marion County, ss:

MARION, MARION CO., OHIO,
Aug. 25th, 1875.

Sam'l E. Hain, being duly sworn, says: I am 37 years of age. My occupation is county auditor of Marion Co., Ohio, and have been auditor since November 13th, 1871. My residence is Marion, Ohio. I am familiar with and have used books published by W. C. M. Baker for the use of auditors and treasurers. I have also examined sheets of books by Chas. Selden, for the same purpose. A portion of said sheets are hereto attached, marked A & B. The books of the said Baker & Shelden contain similar columns or spaces, but the similar columns or spaces are not original with either, and these same columns or spaces, viz, date, No. of order, in whose favor drawn, and for what purpose drawn and amount, have been in use in books similar or for the same purpose since 1847. The arrangement of these columns or spaces is not original with either, and is contained in the books published by each; all in such different order and so arranged that the books of W. C. M. Baker are materially different from the books of Charles Selden. I have examined the books of W. C. M. Baker, of 1875, for the use of auditors and treasurers, and the same are in my opinion in no way similar in ruling or arrangement, and are not
373 an infringement or an evasion of the books of Chas. Selden. Neither Chas. Selden nor his representatives have, in my opinion, sustained any damage from the introduction or use of W. C. M. Baker's books in the county of Marion, Ohio. If the books of W. C. M. Baker were discontinued in this county, the plan and arrangement are such

of the books of Chas. Selden that they would not be used by me in this county.

S. E. HAIN.

Affidavit of A. D. Matthews.—Filed Sept. 7th, 1875.

A. D. Matthews, being duly sworn, says that he is 51 years of age his residence is Marion, Marion Co., Ohio; his occupation, county treasurer of Marion County, Ohio. That he was treasurer of Marion County from 1856 to 1860. That he again took his office in 1872, and has retained it until this time; and that the matter and statements contained in the foregoing affidavit of Sam'l E. Hain are true, as he verily believes.

A. D. MATTHEWS.

Affidavit of S. H. Rupp.—Filed Sept. 7th, 1875.

THE STATE OF OHIO,
Marion County, ss:

MARION, MARION CO., OHIO,
August 25th, 1875.

S. H. Rupp, being duly sworn, says: My age is 39 years. My occupation, clerk in the county auditor's office of Marion County, Ohio. My residence is Marion, Ohio. I am familiar with and have used books published by W. C. M. Baker for the use of auditors and treasur-
374 ers. I have also examined sheets of books by Chas. Selden for the same purpose; a portion of said sheets are hereto attached, marked A & B. These books of the said Baker & Selden contain similar columns of spaces, but the similar columns or spaces are not original with either, and these said columns or spaces, viz, date, No. of order, in whose favor the order is drawn, and for what purpose the order was drawn, and amount, have been in use in this county since 1847. The arrangement of these columns or spaces, not original with either, and contained in the books published by each, are in such different order and so arranged that the books of W. C. M. Baker are materially different from the books of Chas. Selden. I have examined the books of W. C. M. Baker, of 1875, for the use of treasurers and auditors, and the same are, in my opinion, in no way similar in ruling or arrangement, and are not an infringement or an evasion of the books of Chas. Selden. Neither Chas. Selden nor his representatives have sustained any damage from the introduction and use of W. C. M. Baker's books in this county.

S. H. RUPP.

Affidavit of A. M. Breese.—Filed Sept. 7th, 1875.

THE STATE OF OHIO,
Morrow County, ss:

MOUNT GILEAD, MORROW CO., OHIO,
August 25th, 1875.

As A. M. Breese, being duly sworn, says: I am 34 years of age; my occupation is county auditor of Morrow County, Ohio; my residence is Mount Gilead, Ohio. I have been auditor of Morrow County,
375 Ohio, since March 1st, 1869, up to the present time. I am familiar with and have used books published by W. C. M. Baker for keeping the accounts of county auditors and county treasurers. I have also examined sheets of books by Chas. Selden for the same purpose.

A portion of said sheets are hereto attached, marked A & B. Each of the books of Baker and Selden contain similar columns or spaces, but the similar columns or spaces are not original with either. These same columns or spaces, viz, for date, No. of order, in whose favor drawn, and for what purpose drawn, have been in use in books for the same purpose since the formation of the county in 1848. The arrangement of these columns or spaces that are common or contained in both Baker & Selden books are so differently arranged in the books of W. C. M. Baker from the arrangement of those in the books of Chas. Selden that this arrangement makes the books of W. C. M. Baker materially different in use from those of Chas. Selden. I have examined W. C. M. Baker's books for the use of county auditors and county treasurers published in 1875. The same are in no way similar in ruling or arrangement, and in my opinion are in no way an infringement or evasion of the books of Chas. Selden. Neither Chas. Selden nor his representatives have in my opinion sustained any damage from the introduction or use of W. C. M. Baker's book in the county of Morrow, Ohio. If the books of W. C. M. Baker were discontinued in this county the books of Chas. Selden would not be used by me, the plan and arrangement of them is such.

A. M. BREESE.

376 *Affidavit of Chas. C. Wheeler.—Filed Sept. 7th*, 1875.

THE STATE OF OHIO,
Morraw Co., ss:

MT. GILEAD, MORROW CO., OHIO,
August 25, 1875.

Chas. C. Wheeler, being duly sworn, says: My age is 29 years; my residence Mt. Gilead, Ohio. I was occupied as county treasurer of Morrow Co., Ohio, four years, from the first of September, 1869, to the first of September, 1873. I am familiar with and have used books published by W. C. M. Baker for keeping the accounts of county auditors and county treasurers. I have also examined sheets of books of Chas. Selden for the same purpose. A portion of said sheets are hereto attached, marked A & B. Each of the books of Baker & Selden contain similar columns or spaces, but the similar columns or spaces are not original with either. These same columns or spaces, viz, date, No. of order, in whose favor drawn, and for what purpose drawn, have been in use in books for the same purpose since the formation of this county in 1848. The arrangement of these above named columns or spaces are so different in the books of W. C. M. Baker in arrangement from the arrangement of the same in Selden's that the books of said Baker are materially different from those of Chas. Selden. I have examined advance sheets of W. C. M. Baker's books of 1875 for auditors and treasurers; they are not alike in ruling or use as those of Chas. Selden and are in no way an evasion or infringement of Chas. Selden's books.

377 Neither Chas. Selden nor his representatives have sustained any damage from the introduction and use of W. C. M. Baker's books in this, Morrow County. The said Selden's books would not have been used by me.

CHAS. C. WHEELER.

Affidavit of James G. Miles.—Filed Sept. 7th, 1875.

THE STATE OF OHIO,
Morrow County, ss:

MT. GILEAD, MORROW CO., OHIO,
August 25th, 1875.

James G. Miles, being duly sworn, says: I am 48 years old; my residence is Mt. Gilead, Morrow County, Ohio; my occupation county treasurer of Morrow County, and has been such since September 1st, 1873; I am familiar with and have used books published by W. C. M. Baker, for keeping the accounts of county treasurers and county auditors; I have also examined sheets of books by Chas. Selden for the same purpose. Each of said books contain similar columns or spaces, but the said similar columns and spaces are not original with either, and the same have been in use in this country since its formation in 1848; the arrangement of these columns that are in each of the books are so different in their arrangement in the books of Baker from the arrangement in the books of Selden that the books of Baker are materially different in their use from those of Chas. Selden. I have examined W. C. M. Baker's books for auditors and treasurers issued in 1875; they are in no way and infringement or evasion of the books of Chas. Selden, and neither Chas. Selden nor his representatives have sustained any
377½ damage from the introduction of W. C. M. Baker's books in this county; in absence of the use of W. C. M. Baker's book, the books of Chas. Selden would not be used in this county, their arrangement and manner of entering and keeping being such that it would not be adopted by me. We attach sheets marked A & B as being sheets published by Chas. Selden for books for the use of auditors & treasurers.

JAMES G. MILES.

378 *Affidavit of Sam'l F. Reber.—Filed Oct. 26th*, 1875.

STATE OF OHIO,
Scioto County, ss:

Samuel F. Reber, being duly sworn, says: My age is thirty-two; residence Portsmouth, Ohio, and occupation, insurance agent. I am acquainted with Selden's system of accounts for the use of county auditors and treasurers, as copyrighted by Chas. Selden in 1859, 1860, and 1861. I am also acquainted with books published by W. C. M. Baker, copyrighted in 1867, and used for the same purpose.

Deponent further says that that part in each book which is used for entering all the items of monies received and disbursed, item by item, and each item to its proper fund, are as to the five left-hand columns original in neither system, but are made to conform to the statutes of Ohio passed and took effect April 4th, A. D. 1859. Deponent further says that books with said above named rulings have been in use in the auditor's & treasurer's offices of Scioto County since July, A. D. 1750, nine years prior to the date of Chas. Selden's copyright.

Deponent further says that he has examined sheets of W. C. M. Baker's book of 1875, and that said book is not an infringement of Selden's book; that where it is similar to Selden's book, the point of resemblance is original in neither, but comply with the requirements of the statutes
379 of Ohio, and have been used during the last twenty-five years.

Deponent further says that W. C. M. Baker's book of 1875 is not an evasion of the injunction allowed in the United States circuit court of the southern district of Ohio.

SAM'L F. REBER.

380 THE UNITED STATES OF AMERICA,
Southern District of Ohio, ss:

I, Thomas Ambrose, clerk of the circuit court of the United States for the southern district of Ohio, certify the foregoing to be a true and complete transcript of the record and proceedings had in said court, in the case wherein Elizabeth Selden is complainant and William C. M. Baker is defendant, as fully and completely as the same remains therein, except that Exhibits B, and Nos. 1 and 2, referred to in the testimony of Shelden A. Campbell, are not made part hereof.

In testimony whereof I have hereunto set my hand and affixed the seal of said court at Cincinnati, this tenth day of January, A. D. 1877, and of the Independence of the United States of America the one hundred and first.

Attest:
[SEAL.]

THOS. AMBROSE,
Clerk U. S. Circuit Court S. D. Ohio.

381 In the circuit court of the United States for the southern district of Ohio.

ELIZABETH SELDEN
vs.
WILLIAM C. M. BAKER. } No. 1620. Equity.

On motion, and for good cause shown, it is ordered that the clerk of this court transmit to the clerk of the Supreme Court of the United States, at Washington, the books designated as Exhibit B, and Nos. 1 and 2, referred to in the examination of witnesses, and filed October 2nd, 1873, the said exhibits to be returned to the files of this court after the argument of this cause in the said Supreme Court.

Copied from the journal this 10th January, 1877.

Attest:
[SEAL.]

THOS. AMBROSE,
Clerk U. S. Circuit Court S. D. O.

(Indorsement on cover:) No. 322. William C. M. Baker, appellant, vs. Elizabeth Selden. S. Ohio C. C. U. S. Filed 13th January, 1877.

Post Note Dec 13th

11-97

1879

Supreme Court of the United States.

OCTOBER TERM, 1879.

W. C. M. BAKER, APPELLANT,
vs
ELIZABETH SELDEN, APPELLEE. } No. 95.

ARGUMENT FOR APPELLEE.

C. W. MOULTON,
M. I. SOUTHARD,
Of Counsel for Appellee.

Judd & Detweiler, Printers.

Supreme Court of the United States.

OCTOBER TERM, 1879.

W. C. M. BAKER, Appellant,
vs
ELIZABETH SELDEN, Appellee. } No. 95.

Argument for Appellee.

Statement of Case.

This cause comes here by appeal from the Circuit Cour of the United States for the southern district of Ohio, in which the appellee filed her bill of complaint.

Charles Selden, of Hamilton County, Ohio, in his life-time, obtained sundry copyrights on a certain method or system of bookkeeping entitled

"*Selden's System of Bookkeeping.*"

Selden died, leaving a will, by which he bequeathed to his wife, the appellee herein, all his right, title, and interest in the said system of bookkeeping so copyrighted; and she became his administratrix.

After the copyrights of Selden had been obtained, the appellant, W. C. M. Baker, obtained a copyright on what he termed

"*Baker's Register of Receipts and Disbursements, with Balance-sheet and Reports for County Auditors and Treasurers, by W. C. M. Baker.*"

The appellee claims that the copyright of Baker is an infringement of the several copyrights of Selden.

The cause was heard in the circuit court and decree rendered in favor of appellee, restraining the appellant from further publication, &c., of his book or form. (Record, pp. 8 and 9.)

The pleadings were bill, answer, and replication. (Record, pages 1, 6, and 7.)

The bill alleges valid copyrights in complainant, and infringement by the respondent.

The respondent denies that complainant had done the things necessary to obtain a copyright, and the infringement, and avers the want of originality in complainant's system, &c.

The issue is completed by the replication.

The agreement of parties (Record, pp. 41, 42, and 43) left no questions at issue, except those touching the validity of the Selden copyright, as not being a proper subject of copright under the law, and not original, and that the copyright of Baker was not an infringement thereof.

After the decree was rendered and appeal taken, a motion was filed by appellee to strike the bond from the files, &c., (Record, p. 73,) as not being an appeal bond, but a bond of supersedeas.

In support and resistance of this motion numerous affidavits, with accompanying exhibits, were filed, which have been included in the Record, as transmitted to this Court. This extraneous matter occupies the whole of the Record, as printed, from and including part of page 73 to and including page 165.

This forms no part of the evidence in the case in the court below, and cannot be considered by the Court here. Nevertheless, counsel for appellant, in their printed brief filed in this Court, have referred to it as evidence on page 11 of their Brief, commencing with page 116 of the Record and concluding on page 165 thereof: also on page 15 of Brief, commencing with page 116 of Record and conclud-

ing with page 153 thereof; also on page 17 of Brief, commencing with page 117 of Record and concluding with page 161 thereof.

We ask the Court to discard these references from their consideration, as well as all of said Record from page 73 to and including page 165.

What is the proper subject of a copyright under the statute? (R. S., Sec. 4952.)

"The literary property intended to be protected by the act is not to be determined by the size, form, or shape in which it makes its appearance, but by the subject-matter of the work."

Drone on Copyright, 142.

What subject-matter may be copyrighted is not to be ascertained by reference to lexicographers, but by the scope and object of the legislature. The statute is somewhat *general* in its provisions, and the *specific subjects* comprehended within them, must be left to judicial interpretation.

Id. 143.

The meaning of the terms employed, as that of "book," "chart," &c., are comprehensive, and embrace many subjects not included in the popular sense and acceptation. They have a legal meaning entirely different. A "song," a "diagram," a "map," a "sheet of music," &c., have been adjudged to fall within the definition of "book," &c.

This interpretation was given under the old English statute of 8 Anne, which is similar to the statute of the United States in this respect.

Id. 140, *et seq.*

Bach *vs.* Longman, Cowp., 623.

Hime *vs.* Dale, 2 Camp., 22 note.

And the same liberal construction has been adopted by the text-writers and courts in the United States.

2 Kent's Com., 311.
Clayton *vs.* Story, 2 Paine, 382.
Scoville *vs.* Toland, 6 West. Law Journal, 84.
Drury *vs.* Ewing, 1 Bond, 540.

The essential tests are:—
(1.) Is the subject matter original?
(2.) Is it a material contribution to useful knowledge?
Drone on Copyright, 181.

Such we conceive to be the distinguishing features of what may be the subject-matter of copyright under the statute, and the copyright of appellee, we submit, falls clearly within the scope of the law, in so far as it is a contribution to useful knowledge. It embraces one of the most necessary features of every day business life, and serves a purpose of usefulness that needs no demonstration.

The next question in order is that of originality. Here, too, we find in the authorities the same liberal construction. The terms "original" or "originality" are used in a most comprehensive sense.

Drone on C., 198–9.
Curtis on C., pp. 179–180.
Reed *vs.* Carusé, Taney Dec., 72.
Emmons *vs.* Davis, 3 Story, 779.
Green *vs.* Bishop, 1 Clif., 186.

All that is necessary to constitute originality is for the author to show something material and valuable produced by himself, and not copied from the protected matter of another. He may be the real originator of the whole subject-matter, both as to the component parts and the plan or method; or he may resort to common materials and common

sources, and evolve or work out from them something new in substance, plan or method.

Drone on C., 200 *et seq.*
Hogg *vs.* Kirby, 8 Ves., 221.

As is aptly stated in the case of Emmerson *vs.* Davies, 3 Story, 778:

"The question is not whether the materials which are "used are entirely new, and have never been used before; "or even that they have never been used before for the "same person or for any other purpose. If they have not, "then the plaintiff is entitled to a copyright, although he "may have gathered hints for his plan and arrangement, "or parts of his plan and arrangement, from existing and "known sources. He may have borrowed much of his "materials from others; but if they are combined in a dif-"ferent manner from what was in use before, and *à fortiori*, "if his plan and arrangement are real improvements upon "the existing modes, he is entitled to a copyright in the "book embodying such improvement. It is true he does "not thereby acquire the right to appropriate to himself "the materials which were common to all persons before, "so as to exclude those persons from a future use of such "materials; but then they have no right to use such mate-"rials with his improvements super-added, whether they "consist in plan, arrangement, or illustrations, or combina-"tions; for these are strictly his own."

The copyrights of Selden come fully up to the requirements of the law. The system evolved and published is new and useful

See testimony of:

John Gundry, Record, p. 38, Questions 3, 4, and 5.
W. J. Abernethy, Rec., p. 33, Questions 5, 7.
Do. Rec., p. 35, Questions 16, 17, 18.
Do. Rec., pp. 36, 37, Ques. 25, 36, 37.
Sheldon A. Campbell, Rec., p. 15, Ques. 7.

And it does not detract from the originality of the system, that the common elements of "debits" and "credits" are employed. These, it is true, are common to all systems of bookkeeping, and are sources of information open to all, and subject to be used by all. But Selden has taken these elements, and by his ingenuity and labor has produced a new method or system—which is thus made particularly his own — and this it is which constitutes the subject-matter of his copy-right. Ruled lines and headings are used to illustrate this method, but they are not the method itself, any more than the notes and symbols on a sheet of music, which is copyrighted, are the subject-matter of the copyright. It is the *melody* thus given out, through the *new arrangements* of the notes and symbols, which are open to the common use of all, that constitutes the subject-matter. So the English language is permitted to be employed by all persons; and in this language, selected and arranged in a special way, is embodied the grand conceptions of Paradise Lost. This immortal production is the subject of copyright, but it does not follow that the words of the language employed to illustrate the thought must also be copyrighted. The peculiar arrangement of that language, however, in word and phrase, so as to impart the thought of the author, is protected.

Ruled lines and headings in the abstract may be open to the common use of all in bookkeeping—but when they are so arranged as to bespeak by classification and condensation a new method of keeping accounts, they, too, are protected, because they then become something more than mere ruled lines and headings in the abstract, and convey useful knowledge in the concrete.

We will now give a detailed account of the Selden system.

The appellee claims that these copyrights extend to and embrace a *system of bookkeeping*—a combination of lines so arranged as to suggest an improved method of classifying

and condensing mercantile accounts. The lines are the symbols to convey the idea of the method or plan. The system embraces all the books and combinations through which accounts are carried after being copied from the books of original entry. This method condenses accounts and simplifies their arrangement to such an extent as to place the results within a much less space than the former system, and in such a clear manner as to be easily understood.

The exhibit filed with the record contains a full explanation of the system; an examination of it will serve to show the Court the result claimed by us.

The "Auditor's Record" and the "Condensed Ledger," so-called, are component parts of each other. The initial page of the book is the one opposite the "introduction." The next page arranged to contain accounts in detail—The aggregates of which are "posted" to the succeeding page.

The figures are transposed in such a manner as to show the accounts between Treasurer and Auditor (in the illustration given)—the debits of one corresponding to the credits of the other. The totals upon each page of the Condensed Ledger are carried forward to the appropriate succeeding columns thereof—in addition to the results which are posted from the "Auditor's Record."

The Treasurer's Record duplicates these forms, except that the debit and credit items would be reversed.

The suggestion that there is a distinction between the principle of double and single entry bookkeeping is not quite accurate.

In the former system every entry upon the debtor or left hand column must be supplemented by a similar entry (of a like sum) upon the right hand.

In single entry this precaution is not observed—hence there are no checks in that system to correct errors in the work.

The trial balance tests the accuracy of the work. In a single entry system there can be no trial balance, nor any

other means of proving the correctness of the work except by an examination of each entry.

Any system of bookkeeping which requires that all the entries upon the condensing books contained in debit and credit columns shall be equal, *is a double entry system*—whether it is so styled by its author or not.

The lines aid in performing the work in a methodical manner, and suggest proper classification, but their existence is not *absolutely* necessary in any system of bookkeeping.

Under the Selden system two books are saved. The Condensed Ledger performs the office of ledger, journal and trial and final trial balance, under the ordinary system in vogue at the time and prior to his copyrights.

Baker's system, so far as condensing and classifying the accounts is concerned, is precisely similar. It condenses the accounts and converts the face of the ledger into a trial balance, and the balances are exhibited upon its face in a final balance sheet; and in this combination he infringes the copyright books of Selden.

They are both similar systems of bookkeeping, combining and condensing antecedent books.

The ruled columns in some parts of Baker's book are identical in designation with those of Selden, and his entire system is identical in substance with Selden's, although the designations in some instances are slightly altered. This is shown even by respondents' witnesses.

The next question is, whether there is an infringement?

As to what constitutes infringement we cite—

Drone on C., 383 *et seq.*

Emerson *vs.* Davis, 3 Story, 793.

An examination of the exhibits containing the two systems discovers their substantial identity. The general fea-

tures are all the same, and the differences do not relate to the principle but to minor details. And these differences are such as to raise the strongest presumption of piracy on the part of the respondent. And when the testimony of witnesses is added, that presumption is made conclusive.

See testimony of—

E. B. Baldwin, Record p. 10, ques. 4, &c.
Exhibit, Record p. 12, sec. 28.
Sheldon A. Campbell, Record p. 17, ques. 12–14.
Exhibit A. Campbell, Record p. 19, 20, sec. 23, 24 to 50.
Samuel V. Mayberry, Record p. 30, ques. 5–7, 8.
Do. Record p. 31, ques. 1–6, 7, 8.
William J. Abernethy, Record p. 33, ques. 15.
Do. Record p. 34, ques. 16, 17.
Samuel F. Reber, (respondent's witness) Record p. 47, ques. 20, 21.
John L. Gray, (respondent's witness) Record p. 56, ques. 6.
John L. Gray (respondent's witness) Record p. 57, ques. 7, 8, 9–11, 12, 13.

Reference has been made by counsel for appellant (Brief, p. 10) to the Ohio Statutes, relating to the accounts of auditors and treasurers. It is claimed that these statutes declare the same system as that of Selden.

In reply, we respectfully submit that these statutes do not attempt to declare any system or method, but they simply command *what* shall be kept. *How* this is to be done was left to Selden to point out, and in doing this he has rendered a most valuable aid in the proper execution of the law. The law, however, could have been executed by the old systems of bookkeeping in use at the time of its passage, but certainly not so conveniently, readily and accurately.

Whether the decree rendered by the circuit court is such

a final decree as to be appealed we leave to the wisdom of the Court.

The haste with which this brief has necessarily been prepared, is our apology for any want of brevity or perspicuity.

C. W. MOULTON,
M. I. SOUTHARD,
Of Counsel for Appellee.

December 3, 1879.

Supreme Court of the United States.

OCTOBER TERM, 1879.

W. C. M. BAKER, APPELLANT,
against
ELIZABETH SELDEN, APPELLEE.

No. 95.

Supplemental Brief for the Appellant.

I.

The complainant below has not shown any equitable rights which entitle her to relief.

First. There is a broad distinction between an invention in the useful arts which may be protected by letters-patent, and such "fruits of intellectual labor" as are properly covered by copy-right.

Second. There is no presumption of law in favor of the validity of a copy-right.

Letters-patent are issued only after a thorough examination as to originality, novelty, and utility; hence they are *prima facie* valid. Copy-right is obtained without any examination, by the mere payment of an insignificant sum. Whenever its validity is challenged, there is no presumption in its favor.

Third. Complainant has contributed to the useful arts "*a system of ruling books in which accounts are kept.*" That is all.

This is not the subject of copy-right. It is a contribution to useful mechanical art, not to literature. It conveys no thought, it gives no information, it expresses no idea. It is a mechanical process of ruling, which any stationer's clerk could perform with simple pen and ruler.

Fourth. This was evidently the idea of the inventor, for he applied to the Patent Office for letters-patent to cover his system of ruling lines.

See the last clause of his "Introduction." This should be conclusive upon him.

Fifth. This point is practically conceded by the learned counsel for appellee in the oral argument. He describes "the state of the art" when Selden invented his rulings. This refers only to patent rights. He also says that "the Selden system is an artificial system for the art of book-keeping." These are his exact words. They do not refer to authorship, but solely to invention.

Sixth. Our claim that Selden's ruled lines are not the subject of a copy-right, is supported by the entire tenor of the decision of this court in the case of Perris vs. Hexamer, decided at the October term, 1878.

It is further supported by the reasoning of the learned judge in the opinion rendered in the Trade-mark Cases at the present term.

It is fully confirmed by the opinion of Vice-Chancellor Malins, in the case of Page vs. Wisden, 20 Law Times, N. S., p. 435, where a form of ruled lines quite similar to Selden's was distinctly held to be not a subject of copy-right.

II.

There is an apparent omission in our law in regard to productions of this particular class. They do not appear to be within the strict scope of the patent law, and they certainly are not within the law of copy-right. If this be so, complainant is without remedy. But this is no new experience in life. Such cases have often occurred, and

will continue to the end of time. The defect in this direction has been remedied in England by the passage of the Designs Act, 5 and 6 Vict., amended in 24 and 25 Vict. The passage of these acts clearly shows that there was a class of inventions and designs to which neither copy-right nor patent could apply. To this class belongs the Selden system. The attention of Congress may be called to this defect in our laws, and at some future time the omission may be supplied. But for the present case we must take and apply the law as it is, and the complainant below is not entitled to any relief.

III.

Even if the ruled lines, abstractly considered, could be a proper subject for copy-right, it has been fully shown in the original brief, that Selden could claim neither originality nor novelty. The same system had been in actual use for thirteen years before his application was filed. The same rulings had been adopted in pursuance of the Ohio statute of 1846.

IV.

When the subject of copy-right was first broached in England, there was bitter prejudice against it. After protracted discussion, concessions were made. Little by little the cause advanced, until in later times the opposite extreme was reached, and gross absurdities appeared.

In the United States, a limit was fixed by the amendatory act of 1874, and now the line of judicial decision swings back towards a perpendicular. The recent decisions of this court have been strongly in our favor.

The decree in the court below should be reversed, with instructions to dismiss the original bill at the complainant's cost.

ALPHONSO TAFT AND
H. P. LLOYD,
of Counsel.

Supreme Court of the United States,

OCTOBER TERM, 1879.

W. C. M. BAKER

vs.

ELIZABETH SELDEN.

No. 95.

ARGUMENT FOR APPELLANTS.

ALPHONSO TAFT,
H. P. LLOYD.
Counsel.

Supreme Court of the United States,

OCTOBER TERM, 1879.

NO 95.

William C. M. Baker, Appellant,

vs.

Elizabeth Selden, Appellee.

ARGUMENT FOR APPELLANTS.

CASE STATED

This cause comes into this Court by appeal from the Circuit Court of the United States for the Southern District of Ohio, in which the appellee filed her bill of complaint.

The appellee is the legatee and administratrix of Charles Selden, deceased, late of Hamilton county, Ohio.

The said Charles Selden, during his life-time, obtained a copyright on certain printed forms entitled,

"Selden's Complete System of Book-Keeping."

This form contained all Selden's forms of record, condensed ledger, reports and memorandum book, already copyrighted by him, and also the transpositions of all those forms.

At the death of Charles Selden, by his will, he bequeathed, subject to certain trusts therein set forth, all "his

rights, title and interest in Selden's Condensed System of Book-keeping," as secured by several copyrights to the appellee herein, Elizabeth Selden.

After the above-mentioned copyrights had been taken out, the appellant, William C. M. Baker, obtained a copyright on a printed form, entitled,

"Baker's Register of Receipts and Disbursements, with Balance-Sheet and Reports for County Auditors and Treasurers, by W. C. M. Baker."

It is claimed by the appellee, that the last mentioned form is an infringement of the copyright of the ruled forms above mentioned, taken out by Selden.

A decree was obtained in the Circuit Court in favor of the appellee herein, and an injunction allowed against the printing, publication or sale of the form of the appellant, as it had formerly been printed, published and sold, viz: with the parts found by the court to have been taken from the said Selden System.

The pleadings in this case are a bill, answer and replication.

The bill alleges an infringement. The answer specifically denies that respondent's forms were taken from complainant, or that they are substantially like them; denies any infringement whatsoever; denies any intent to injure, destroy or interfere with complainant's copyright. The replication completes the issue.

ASSIGNMENT OF ERRORS.

First.—The Court below erred in holding as matter of law that the form of ruled lines known as Selden's system, was a proper subject of copyright; especially the ruled lines and columns, which occur in both forms, are not a proper subject of copyright.

Second.—The Court erred in finding that the method, matter and form of Selden's system were new, and that they had not been invented, designed, printed or published by any other person.

Third.—The Court erred in finding "that the device, method and form of the defendant's books for entering all the items of all monies received and disbursed, item by item, each item to its proper fund, are, as to the five left hand columns employed by him, identical with, and an infringement of, the Selden system."

Fourth.—The Court erred in finding that the device, method and form of the appellant's system for aggregating the different items with previous balances to their respective funds, and so as to show the condition and balance to the debt or credit of each of these funds, are, as to the column of funds, the two columns of "brought forwards," the two columns of "current receipts and disbursements," the two columns of "totals," and the two columns of balances, so far as these columns respect the funds, identical with, and an infringement of, the Selden system.

Fifth.—The Court erred in finding the ruled forms published by this appellant to be in a material and large part identical with, and infringements of, the Selden system, and that said form-books were a violation of the exclusive rights and privileges secured by copyright to Charles Selden.

Sixth.—The Court erred in holding as matter of law, that the respondent had violated the exclusive rights and privileges of the complainant under her copyright.

Seventh.—The Court erred in ordering a decree of injunction against printing and selling the appellant's form-books. The finding and decree should have been in favor of the appellant, Baker.

ARGUMENT.

First. The legislation of the United States in regard to copyrights began in 1790.

In 1831 the following statute was passed:

"SECTION 1. That from and after the passing of this act, any person or persons, being a citizen or citizens of the United States, or resident therein, who shall be the author or authors of any book or books, map, chart or musical composition, which may be now made or composed, and not printed and published, or shall hereafter be made or composed, or who shall invent, design, etch, engrave, work, or cause to be engraved, etched or worked from his own design, any print or engraving, and the executors, administrators, or legal assigns of such person or persons, shall have the sole right and liberty of printing, reprinting, publishing, and vending such book or books, map, chart, musical composition, print, cut or engraving, in whole or in part, for the term of twenty-eight years from the time of recording the title thereof, in the manner hereinafter directed." [United States Statutes at Large, vol 4, page 436.]

In the Revised Statutes, the law appears as follows:

"SEC. 4952. Any citizen of the United States, or resident therein, who shall be the author, inventor, designer or proprietor of any book, map, chart, dramatic or musical composition, engraving, cut, print or photograph, or negative thereof, or of a painting, drawing, chromo, statue, statuary, and of models or designs intended to be perfected as works of the fine arts, and the executors, administrators, or assigns of any such person shall, upon complying with the provisions of this chapter, have the sole liberty of printing, reprinting, publishing, completing, copying, executing, finishing and vending the same; and in the case of a dramatic composition, of publicly performing or representing it, or causing it to be performed or represented by others. And authors may reserve the right to dramatize or to translate their own works." [United States Revised Statutes, 2d Ed. page 957, sec. 4952.]

By the act of June 18, 1874, it is provided that the words, engraving, cut and print, "shall be applied only to pictorial illustrations or works connected with the fine arts, and no prints or labels designed to be used for any other articles of merchandise shall be entered under the copyright law, but may be registered in the Patent Office.

18 U. S. Stat. at Large, 78.

In the light of this legislation, what is the Selden system? It is not a book written by any author, with thoughts or ideas evolved from the human mind; it is not "a map, chart, dramatic or musical composition;" it is not "an engraving, cut or photograph;" it is not "a painting, drawing, chromo, statue, model or design intended to be perfected as works of the fine arts."

It consists of a set of ruled lines printed on a single sheet of paper, upon which intelligent skill may hereafter be expended, and which manual labor in penmanship may make useful. It is a mechanical device, by which a skilled person may accomplish certain results and avoid errors in book-keeping. It facilitates the manual labor in applying a common principle to common work.

Look at it and judge by actual inspection.

[SELDEN'S FORM.]

AUDITOR'S RECORD.

DISBURSEMENTS.						RECEIPTS.					
County Fund.											
Date.	No.	Amount.	To	For.	Authority.	Date.	No.	Amount.	Of.	For.	Authority.

LEFT HAND PAGE.

CONDENSED LEDGER.

Bro'ght Forw'd.		Distribution.		Date: from ..... to ..... inclusive.	Totals.		Balances.	
Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
				Sundries to Sundries.					
				TREASURER.					
				Dr.	Cr.				
				$	$				
				County Fund.					
				Bridge Fund.					
				County Infirmary.					
				Building Fund.					
				Interest Fund.					
				Road Fund.					
				Tax Redemptions.					
				Refunders.					
				Redemptions.					
				Tax Omissions.					
				Forfeitures.					
				Duplicate.					
				Section 18.					
				Section 29.					
				Polldors License.					
				Show License.					
				State Fund.					
				School Fund.					
				Corporation Fund.					
				Township Fund.					
				Treasurer's Fees.					
				Gate Relief Fund.					
				Soldiers' Fund.					
				Militia Fund.					
				Bounty Fund.					
				School Examiners Fund.					
				CARRIED FORWARD.					
Float-ing Orders.									

RIGHT HAND PAGE.

BAKER'S FORM.

AUDITOR'S REGISTER

DISBURSEMENTS.

Date.	No.	To.	For.	By.	County.	Poor.	Bridge.						Total.

This common work is book-keeping, a labor which began with the acquisition of property by civilized beings; and this common principle is the principle of debit and credit, which underlies all book-keeping, and which was in familiar use at the dawn of the christian era.

It was fully disclosed in the testimony, that the ruled sheets of paper, composing the Selden and the Baker system alike, were simply arbitrary ruled forms, and that in themselves they have nothing to do with any system in book-keeping.

See testimony of G. V. Mayberry, page 31, question 5, 6 and 7.

Testimony of William J. Abernathy, page 35, questions 15, 16 and 20; page 36, question 25; page 37, question 33.

Testimony of John L. Gray, page 57, questions 11 and 12.

Testimony of A. F. Frazer, page 59, question 7.

Testimony of Noah Thomas, page 70, questions 21 and 22; page 72, questions 3, 4, 5 and 6.

Examine the exhibit attached to the record, "Exhibit B." It is a single ruled sheet of paper, with exact duplicates many times repeated. There is no ruling or heading on one sheet, that is not found on any other. There is not an idea or thought expressed by word or sign. A dozen of these blank ruled sheets, each like the other, may be bound together, and so may a dozen sheets of blank ruled foolscap paper. Both would be "books" in the common parlance of a stationer, but neither would be "a book" in contemplation of the statute or entitled to copyright. Ruled lines for blank books do not constitute authorship. They may show ingenuity of plan, but there cannot be copyright in the mere plan of a work.

Mack vs. Petter, Law Rep. 14 Eq. 431.

Lawrence vs. Capples, 9 U. S. Pat. Off. Gazette, 254.

Its ingenuity as a mechanical device may entitle it to entry at the Patent Office,

Marsh vs. Warren, 4 Am. Law Times, N. S., 126,

but copyright is intended for authors, not inventors.

If not a book, neither is it *a print*. Under the earlier statutes, doubts had existed as to the meaning of the words used, and in some cases, judicial construction strangely perverted the real intention, in order to meet the supposed hardship of a particular case.

In Drury vs. Ewing, 1 Bond's Rep., 540,

the district judge construed a diagram as a book, but the decision has not been approved by the bench or the bar.

To prevent further misinterpretation by the courts as to the meaning of the word *print*, this statute of 1874, above cited, was passed. By this statute the meaning of the word *print* is restricted to "pictorial illustrations or works connected with the fine arts," and a limit is fixed to copyright in this direction.

It would be a glaring absurdity to pretend that these ruled lines of Selden are "pictorial illustrations or works connected with the fine arts;" hence, in contemplation of the statute, they are not prints.

Hence again, as the Selden form of lines is neither a book nor a print, it is *not a proper subject of copyright.*

Second. The court erred in finding that the method, matter and form of Selden's system were new, and that they had not been invented, designed, printed or published by any other person.

The Selden system is claimed to be certain rulings on blank paper for auditors and treasurers in Ohio; but county auditors and treasurers in Ohio had been compelled by law for many years to use these rulings, and so far from being new, they were old and in common use in compliance with the State Statute since the date of its passage in 1846.

The law in regard to auditor's books is as follows, viz:

"Provided that no public money shall be disbursed by the county commissioners or any of them, but the same shall be disbursed by the county treasurer upon the warrant of the county auditor, specifying the name of the party entitled to the same, on what account, and upon whose allowance, if not fixed by law; and all such orders shall be progressively numbered and the number, date and amount of each, and the name of the person to whom payable, and the purpose for which drawn, shall at the time of issuing the same, be entered in a book to be kept by the auditor for that purpose."

Swan & Critchfield's Revised Statutes of Ohio, vol. 1, page 98.

The law in regard to the books of county treasurers in Ohio is as follows, viz:

"That each county treasurer * * shall keep a fair and accurate account of all moneys by him received, showing the amount thereof, the time when, from whom, and on what account received; also of all disbursements by him made, showing the amount thereof, the time when, to whom, and on what account paid. And he shall so arrange his books that the amount received and paid on account of separate and distinct funds or specific appropriations, shall be exhibited in separate and distinct accounts."

Swan & Critchfield, vol. 2, page 1584.

That Selden was neither author nor inventor of these columns, and that they had long been in common use.

See testimony of Samuel F. Raber, on page 47; questions 18, 19 and 20.

Testimony of W. C. M. Baker, page 116, (marginal page 279.)

Testimony of A. S. Frazier, page 144, (marginal page 326.)

Testimony of A. S. Weaver, page 145, (marginal page 328.)

Testimony of Robert F. Irwin, page 146.
Testimony of Levi T. Strader, page 147.
Testimony of Edward A. Martin, page 148.
Testimony of William C. Mays, page 148.
Testimony of D. B. Strait, page 149.
Testimony of Albert B. Whittaker, page 150.
Testimony of C. S. Brady, page 151.
Testimony of Edward M. DeBruin, page 153.
Testimony of Robert K. Hill, page 154.
Testimony of William A. Elliot, page 155.
Testimony of J. B. Ryan, page 155.
Testimony of Wm. A. Coffland, page 156.
Testimony of James A. Hamilton, page 156.
Testimony of Arthur Pond, page 156.
Testimony of J. F. Smith, page 162.
Testimony of Samuel E. Haine, page 162.
Testimony of S. H. Rupp, page 163.
Testimony of A. M. Breese, page 164.
Testimony of Chas. B. Wheeler, page 164.
Testimony of James G. Miles, page 165.
Testimony of Samuel F. Reber, page 165.

These statute laws took effect from and after their passage in 1846, and in the eighty-eight counties of Ohio, expert auditors and expert treasurers ruled their "five left

hand columns" on blank paper, in which they could "enter all the items of all monies received and disbursed, item by item, each to its proper fund," and could "aggregate the different items, with previous balances, to their respective funds," in a concise and intelligent manner, and commenced work accordingly.

Some county officers may have used white paper and others blue, some large sheets and others small, some black ink and others red, but the requirements of the State statute were the same upon all, and each must rule his blanks so as to show the essential items of account as specified. And, as a matter of fact, these columns and rulings were used precisely as shown in the so-called Selden system, *thirteen years before he took his copyright.* This was done in eighty-eight counties in Ohio. The testimony on this point is overwhelming, and the second specification of error is fully maintained.

Third. The third allegation of error relates to "the five left hand columns" of the two books. These are the identical columns required by the Ohio statute, long in use prior to Selden's copyright, and in no respect original with him. Yet these five columns are the essential features of Selden's forms.

On this point, see the testimony of William J. Abernathy, called as a witness for complainant below. Page 33, questions 9 and 10; page 35, questions 19 and 20.

"*Question* 19. Then do I understand you to say that page 2 of book 1 would be just as useful if the page was an entire blank?"

"*Answer.* What I consider to be the principal features in book 1, left hand page of sheet 2, is the date, number, amount, to whom paid, for whom paid, for what purpose, and by what authority."

The error of the Court in this regard is manifest.

1. Because these five left hand columns were not original with Selden and had long been in common use.

2. Because they were the product of State legislation, in which no individual could acquire copyright except as a grantee from the State.

It is well established that an individual cannot have copyright in the mere statute laws of the State, though he may acquire such right in annotations and revisions. It is also well settled, both in England and the United States, that a reporter may have valid copyright in certain parts of law reports of which he is the compiler. If he writes head notes and foot notes, abstracts of arguments, and statements of facts, he may have copyright in any or all of these.

Sweet vs. Benning, 16 Com. Bench, 459.
Wheaton vs. Peters, 8 Peters, 591.
Paige vs. Banks, 13 Wallace, 608.
Little vs. Gould, 2 Blatch., 165.

But he cannot have copyright in the opinions delivered by the judges, for he is not the author.

In the case of Chase, assignee, vs. Sanborn, 6 U. S. Patent Office Gazette, page 932, in the United States Circuit Court for New Hampshire,

Mr. Justice Clifford said:

"The court is of the opinion that the complainant is not entitled to recover even nominal damages, as by the statute law of the State the judges of the court, respectively, were the authors of their opinions. Reporters of the decisions of the superior court are appointed by the governor, with the advice of the council, but the second section of the same statute provides that each justice of said court shall prepare for the press, and furnish to the reporter, concise reports of the cases in which the judgment or opinion of the court, in matter of law pending at the law terms, was pronounced by him, within six months after the same is pronounced. * * * * * * None of the reporters were the au-

thors of the opinions, nor of the head-notes, and, of course, they had no copyright in the same. * * * * Bill of complaint dismissed with costs."

Nor can the judge have copyright although he is the author.

Wheaton vs. Peters, 8 Peters, 591.

The judges are employed and paid by the general or the State government. Their opinions are delivered as a part of their official duty in accordance with existing law, and the reporter, if employed by the State, performs his duty according to law, and neither judge nor reporter has copyright in the opinions.

Now, these five columns were a simple compliance with the Ohio statute, the product of the law, necessary in order to show the required items of account. No one could have copyright in these five columns except the State of Ohio or its grantee.

Drone on Copyright, pages 161 and 162.

Fourth. The fourth assignment of error refers to the following part of the decree:

"That the device, method and form of the defendant's said book for aggregating these items, with previous balances, to their respective funds, and so as to show the condition and balance to the debit or credit of each of these funds, are as to the column of funds, the two columns of brought forwards, the two columns of "current receipts and disbursements," the two columns of "totals" and the two columns of "balances," so far as these columns respect the funds, identical with and an infringement of the books of the said Selden system."

1. To understand how erroneous this is, see

Testimony of Samuel F. Reber, page 48, questions 24, 25 and 26.

Testimony of H. W. Hamilton, page 50, questions 20 and 21.

Testimony of John L. Grey, page 56, questions 19, 20 and 21; page 58, questions 17 and 18.

"The two sheets bring the same result, but the operation is materially different."

Testimony of A. F. Frazer, page 59, question 10; page 60, question 12; page 62, question 25.

Testimony of William H. Peters, page 65, question 4; page 68, question 36.

Testimony of Noah Thomas, page 69, questions 8, 9 and 10; page 71, question 30.

Testimony of W. C. M. Baker, pages 116, 117 and 118; marginal pages 280, 281, 282 and 283, and Exhibit A, marginal page 307.

The Exhibits on pages 132, 133, 134, 135, 136, 137, 138 and 139, show the books used for this purpose in Green county, Ohio, in 1859, and are the same in principle as the columns called "balance sheets" on the ruled sheets of Baker.

See, also, testimony of Edward M. DeBruin, page 153, marginal page 353.

2. It is shown in testimony that W. C. M. Baker was the auditor of Greene county, Ohio. His official duties led him to study the statute, and he devised a simple set of ruled lines to comply with the law. The ruled lines were not original with him, but they anticipate Selden, and explode Selden's claim to novelty.

Record, page 16.

3. In Fayette county, Ohio, certain books are in use which comply with the Ohio Statute, and show all the

necessary requirements as to the condition of the various funds. But these books are neither Baker's nor Selden's, and differ from both. They are "Miltonberger's System of Accounts."

See testimony of H. W. Hamilton, page 52, questions 39, 40 and 41.

4. The obvious purpose of any system of book-keeping is to keep the different accounts accurately, on the general principle of debit and credit. This principle is common to all, and is the basis of all; hence all systems of book-beeping, if accurate, must produce the same result, and must contain the same generic principles.

Upon this point see testimony of Samuel V. Mayberry, page 31, questions 7, 9 and 10.

Testimony of Shelden A. Campbell, page 19, question 23.

Testimony of William J. Abernathy, page 34, question 13.

Testimony of John Gundry, pages 39 and 40, questions 2 and 9.

5. The books of Baker and Selden necessarily produce the same result, but the result is reached in a different manner.

See testimony of S. V. Mayberry, page 31, question 10.

Testimony of Wm. Abernathy, page 36, question 25.

Testimony of John L. Green, page 58, question 18.

Testimony of Noah Thomas, page 73, question 12.

6. The arrangement of the columns in Baker's book is essentially different from that of Selden's and the method is essentially different.

These differences are shown in the testimony, by many different witnesses.

See testimony of H. W. Hamilton, page 49, 50 and 51.

Testimony of Samuel F. Raber, page 46.

Testimony of John L. Grey, pages 55, 56 and 57.

Testimony of Andrew F. Frazer, pages 59, 61 and 62.

Testimony of William H. Peters, pages 65, 66, 67 and 68, with question 36.

Testimony of Noah Thomas, pages 69 and 72.

Testimony of W. C. M. Baker, pages 117 and 118.

Testimony of A. S. Frazier, page 144.

Testimony of A. S. Weaver, page 145.

Testimony of P. W. Corzilius, page 146.

Testimony of Edward A. Martin, page 148.

Testimony of A. P. Stultz, page 149.

Testimony of Edwin A. Lee, page 150 (marginal page 344.)

Testimony of John M. Ewalt, page 151.

Testimony of H. A. Lindley, page 152.

Testimony of Edward M. DeBruin, page 153, (marginal pages 352 and 353.)

Testimony of Wm. A. Coffland, page 156.

Testimony of F. M. Swingly, page 157.

Compare Exhibits on pages 119 to 143 with those on pages 158 to 161.

7. The similarity in the five columns is fully explained by reference to the statute above quoted, and by reference to page 116 of the record. The Baker system was the result of Baker's own labor. Old columns, captions and rulings were the common property of the world, and Selden in using them could acquire no copyright privilege.

As well might he claim a copyright in the multiplication table or in the rulings of foolscap paper. Baker

could use these old rulings as freely as could Selden, and neither would be liable to the other. Both resorted to common sources of information, and both added individual labor. Columns in rulings are as common as the nine figures, and any person has a common law right to combine them in his own way. The entries in Baker's are upon the principle known as single entry; the entries in Selden's are known as double entry. The situation of columns is reversed and other differences shown by the testimony cited above are so radical as to entirely relieve the Baker system from the charge of infringements.

Mr. Drone in his excellent treatise on copyright, page 156, says:

"No protection is given to the component parts of a compilation independently of their arrangement and combination. Of these, the compiler is not the author, and he can have no exclusive property in what is common and open to all, nor is the arrangement and combinations independently of the materials themselves, a proper subject of copyright. It would be a monopoly harmful to learning, and therefore opposed to the purpose of copyright laws, to give any one the right to say that his mode of issuing common materials, his arrangement or combination or plan of treatment, shall not be followed in any subsequent publication. The copyright vests in the materials as combined and arranged, in the union of form and substance. Any one may use the same materials in a different combination, or adopt a similar arrangement for different selections. But no person can copy both the substance and the arrangement of a compilation, and use the same materials in the same form, without committing piracy."

In the case of Lawrence against Dana, 2 Am. Law Times Reports, new series, 402,

Mr. Justice Clifford said:

"It is a mistake to suppose that a subsequent writer can be held to have infringed a book where he has not borrowed any of

the materials of which the book is composed. New materials are certainly the proper objects of copyright; and old materials, when subsequently collected, arranged and combined in a new and original form, are equally so, and in either case the plan, arrangement and combination of the materials are as fully protected by the copyright as the materials embodied in the plan, arrangement and combination. Damage may be recovered in either of the supposed cases for the infringement of the property protected by the copyright; but the property in the latter case consists chiefly, if not entirely, in the plan, arrangement and combination of the materials collected and presented in the book, as any other person may collect from the original sources the same materials, and arrange and combine them in any other manner not substantially the same as that of the antecedent author."

Fifth. The fifth and sixth assignment of errors may properly be considered together.

We maintain with great confidence the following points, and claim that the errors complained of, were committed by the court below, because these principles were overlooked or disregarded:

1. Entire originality in every part of Baker's set of ruled columns and forms was not necessary, and similarity in forms intended to accomplish the same results, does not constitute infringement.

The exclusive privileges given by the law to authors by copyright are so great, that courts have been careful to define what constitutes an infringement, and text writers have also considered the subject.

The case of Sayre et al. vs. Moore, 1st vol. East's Reports, page 181, note, was an early case. This was an action for pirating sea charts. The charts which have been copied were four in number, which the defendant had made into one large map.

It appeared in evidence that the defendant had taken the body of his publication from the work of the

plaintiff, but that he had made many alterations and improvements thereupon. It was also shown that there were places defective in the plaintiff's charts, as well as errors in the soundings, which were corrected by the defendant.

The rule of decision was given by Lord Mansfield, in the charge to the jury, in these words:

"The rule of decision in this case is a matter of great importance to the country. In deciding it we must take care to guard against two extremes equally prejudicial; the one, that men of ability, who have employed their time for the service of the community, may not be deprived of their just merits, and the reward of their ingenuity and labor; the other, that the world may not be deprived of improvements, nor the progress of the arts retarded. The act that secures copyright to authors guards against the piracy of words and sentiments; but it does not prohibit writing on the same subject. As in the case of histories and dictionaries. In the first, a man may give a relation of the same facts, and in the same order of time; in the latter, an interpretation is given of the identical same words. In all these cases the question of fact to come before a jury is, whether the alteration be colourable or not? There must be such a similitude as to make it probable and reasonable to suppose that one is a transcript of the other, and nothing more than a transcript. So in the case of prints; no doubt different men may take engravings from the same picture. The same principle holds with regard to charts; whoever has it in his intention to publish a chart may take advantage of all prior publications. There is no monopoly of the subject here any more than in the other instance, but upon any question of this nature the jury will decide whether it be a servile imitation or not. If an erroneous chart be made, God forbid it should not be corrected, even in a small degree, if it thereby become more serviceable and useful for the purposes to which it is applied. But here you are told that there are various and very material alterations. This chart of the plaintiff's is upon a wrong principle, inapplicable to navigation. The defendant, therefore, has been correcting errors, and not servilely copying. If you think so you will find for the defendant; if you think it is a mere servile imitation, and pirated from the other, you will find for the plaintiff."

Verdict was rendered for the defendant.

In the case of Cary vs Faden, 5 Vesey, page 24,

"The plaintiff published a book of roads of *Great Britain*, comprising *Patterson's* book, to the copyright of which the plaintiff was not entitled, with improvements and additions obtained by actual survey and otherwise. An injunction to restrain a publication of an addition of Patterson, comprising the plaintiff's improvements and additions was refused." The Lord Chancellor adds: "I think the plaintiff may be content that a bill is not filed against him."

In the case of Blunt vs. Patten, 1 Paine, page 400,

Mr. Justice Thompson said:

"A copyright cannot subsist in a chart, as a general subject, although it may in the individual work, and others may be restrained from copying such work. But the natural objects from which the charts are made are open to the examination of all, and any one has a right to survey and make a chart. And if such surveys and charts are correct, all will be alike, but no one would complain of his rights having been infringed, and each one may be considered an original chart."

Injunction refused until jury had passed on the question of colorable imitation.

In Emerson vs. Davies, 3 Storey, 778,

Mr. Justice Story says:

"The question is not, whether the materials which are used are entirely new and have never been used before, or even that they have never been used before for the same purpose. If they have not, then the plaintiff is entitled to a copyright, although he may have gathered hints for his plan and arrangement, or parts of his plan and arrangement, from existing and known sources. He may have borrowed much of his materials from others, but if they are combined in a different manner from what was in use before, and *a fortiori*, if his plan and arrangement are real improvements upon the existing modes, he is entitled to a copyright in the book embodying such improvement. It is true he does not thereby acquire the right to appropriate to himself the materials which were common to all persons before, so as to exclude those persons from a future use of

such materials; but then they have no right to use such materials with his improvements superadded, whether they consist in plan, arrangement, or illustrations, or combinations, for these are strictly his own."

"It is not essential that any production, to be original or new within the meaning of the law of copyright, shall be different from another; whether the composition for which copyright is claimed is the same as, or different from; whether it is like or unlike, an existing one, are matters of which the law takes no cognizance, except to determine whether the production is the result of independent labor or copying. There cannot be exclusive property in a general subject, or in the method of treating it; nor in the mere plan of a work; nor in common materials, or the manner or purpose for which they are used. The rights of any person are restricted to his own individual production. There is nothing in the letter or the spirit of the law of copyright to prevent or to discourage any number of persons from honestly laboring in the same field. Two or more authors may write on the same subject, treat it similarly, and use the same common materials in like manner and for one purpose. Their productions may contain the same thoughts, sentiments, ideas; they may be identical. Such resemblance or identity is material only as showing whether there has been unlawful copying. In many cases, the natural or necessary resemblance between two productions which are the result of independent labor, will amount to substantial identity. Thus the difference will be often slight and sometimes immaterial between two descriptions of a common subject; two compilations of like materials; two maps, charts or road books of a common region; two directories of one city; two photographs of the same scene; two engravings of the same painting. But notwithstanding their likeness to one another any number of productions of the same kind, may be original within the meaning of the law; and no conditions as to originality are imposed on the makers, except that each shall be the producer of that for which he claims protection."

Drone on Copyright, page 205.

Again;

"There is no recognized principle which will prevent a subsequent compiler from copying common materials from an existing compilation, and arranging and combining them in a new form, or using them for a different purpose.

"It is true that in this case he avails himself, to some extent, of the labor and research of his predecessor, instead of obtaining the materials from the original sources. But the first compiler has no exclusive property in that of which he is not the author, and which may be used by any one. His copyright protects only his own arrangement of the materials which he has selected."

Drone on Copyright, page 424.

And again;

"But there is nothing in the law of copyright to prevent any person who has obtained common materials from the original sources from using them in substantially the same manner and for the same purposes as they have been previously used; provided, the arrangement is his own, and is not servilely copied from the work of another. Two authors writing on the same subject, citing the same authorities, and taking the same illustrations and quotations from common sources, will naturally use such common material for like purposes and in a similar manner. As far as citations of authorities, quotations, etc., are concerned, there may be a striking resemblance, amounting in some instances to substantial identity. This, however, does not amount to piracy, unless it appears that there has been servile copying from the preceding work."

Drone on Copyright, page 427.

The main question is, whether the author has resorted to the original sources, alike open to him and to all writers, or whether he has adopted and used the plan of another without resorting to the other resources from which he had a right to borrow.

Curtis on Copyright, 253.

Greene vs. Bishop, 1 Clifford, 200.

2. The component parts of the Selden set of ruled forms are separable; some may be original and others not; some may be the subject of copyright and others not.

He did as others do; he used the materials which he found in common use, and these compose one class. If he contrived new forms, these comprise another class.

Where the parts of a work can be separated, there may be copyright in any distinct part of it if lawfully entitled.

Copyright may be either in respect of the matter or the arrangement, but no copyright can be acquired in a distinct part of the matter, which had long been in common use.

Barfield vs. Nicholson.
2 Simons and Stuart, Eng. Ch., page 1.

In Low vs. Ward, Law Rep., 6 Equity, page 418,

Sir G. M. Gifford, Vice Chancellor, said :

"The only ground on which this motion was resisted, was, that there could not be copyright as to a part of a work only. But there are numerous cases showing that where the parts of a work can be separated, there may be a copyright in any distinct part of it. I may instance the cases of the last canto of *Lord Byron's Childe Harold, Croker's Notes to Boswell's Life of Johnson*, and of particular articles in Cyclopaedias. There is no analogy in this respect between a patent and the case of copyright, as it matters not whether the copyright is for the entire work or for a part only."

In the case of Story's executors vs. Holcombe et al., 4 McLean, page 315,

Mr. Justice McLean said:

"Whatever doubts may have been formerly entertained it is now clear, that a book may, in one part of it, infringe the copyright of another book, and in other parts be no infringement, and in such a case, the remedy will not be extended beyond the injury."

3. There are two distinct parts in the ruled forms called Selden's system. The one part to which a portion of Baker's is similar, namely, the five columns, is not original with Selden, as we have fully shown in considering the third assignment of error, and on other grounds also shown, this part is not a proper subject of copyright.

The other part of the Selden ruled forms is totally unlike Baker's in principle and arrangement, and Baker's forms do not infringe.

Herein lies the gist of the whole case. The court below erred in holding certain parts to be original, when they were not original, and also erred in holding certain other parts to be infringements when there was no infringement.

This general subject of the infringement of a copyright has very recently received full consideration in this court, and the point for which we now contend was then decided in our favor.

We refer to the case of Perris vs. Hexamer, decided at the October term, 1878:

Mr. Chief Justice Waite delivered the opinion of the Court.

The complainants are the owners of a copyright of a series of maps of the city of New York, prepared for the use of those engaged in the business of fire insurance, the title of which is as follows: "Maps of the city of New York, surveyed under the direction of insurance companies of said city, by William Perris, civil engineer and surveyor, 1852, volume 1, comprising the 1st, 2d, 3d and 4th wards. The maps exhibit each lot and building, and the classes as shown by the different coloring and characters set forth in the reference." The maps were made after a careful survey and examination of the lots and buildings in the enumerated wards of the city, and were so marked with arbitrary coloring and signs, explained by a reference or key, that an insurer could see at a glance what were the general characteristics of the different buildings within the territory delineated, and many other details of construction and occupancy necessary for his information when taking risks.

The defendant made the necessary examination and survey, and published a similar series of maps for Philadelphia. At first he used substantially the same system of coloring and signs, and consequently substantially the same key that had been adopted by the complainants, but afterwards he changed his signs somewhat, and, of course, changed his key.

The question we are to consider is whether the publication of the defendant infringes the copyright of the complainants, and we think it does not. A copyright gives the author or publisher the exclusive right of multiplying copies of that he has written or printed. It follows that to infringe this right a substantial copy must be produced. It needs no argument to show that the defendant's maps are not copies, either in whole or in part, of those of the complainants. They are arranged substantially on

the same plan, but those of defendant represent Philadelphia, while those of the complainants represent New York. They are not only not copies of each other, but they do not convey the same information.

The complainants have no more an exclusive right to use the form of the characters they employ to express their ideas upon the face of the map, than they have to use the form of type they select to print the key. Scarcely any map is published on which certain arbitrary signs, explained by a key printed at some convenient place for reference, are not used to designate objects of special interest, such as rivers, railroads, boundaries, cities, towns, &c., and yet we think it has never been supposed that a simple copyright of the map gave the publisher an exclusive right to the use upon other maps of the particular signs and key which he saw fit to adopt for the purpose of his delineations. That, however, is what the complainants seek to accomplish in this case. The defendant has not copied their maps. All he has done at any time has been to use to some extent their system of arbitrary signs and their key.

The decree of the circuit court is affirmed.

"A simple copyright of a map does not give a publisher an exclusive right to the use upon other maps of the particular signs and key which he saw fit to adopt for the purpose of his delineations."

18 American Law Register, N. S., 452. 99 U. S. Reports, page —

How admirably this decision applies to the case at bar. There, as here, the parts were separate. Certain parts were claimed to infringe. Other parts of the new maps were very unlike the original, and as to these there was no infringement. Still more, there was *no infringement as to the parts which were alike.* "A simple copyright of a map does not give a publisher an exclusive right to use upon other maps of the particular signs and key which he saw fit to adopt for the purpose of his delineations."

Upon the same principle and with equal force, we say that a simple copyright of Selden's ruled lines for his form of book-keeping, gave him no exclusive right to the use, on other forms for book-keeping, of these ruled lines which he saw fit to adopt for the purpose of his delineations. This covers the whole case.

Sixth. It follows necessarily, from all which has been said, that the decree in the court below should have been for the respondent. This decree which we claim is erroneous, was rendered nearly five years ago. All this time this appellant has been compelled to cease from printing and publishing his book. He has been deprived of large profits in his business, and the community has been deprived of the use of a valuable set of forms. The object of the copyright law is to encourage authorship, to promote sound learning, to protect literary labor and cultivate genius. It was never designed to foster a monopoly of materials which are open to the world, or to give any one man an exclusive title to that which belongs to all. The rewards of authorship are very high, worthy of the aspirations of the most gifted intellect; but the reward is not paid until some substantial service is rendered. No man can have letters patent upon the free sunshine of heaven, nor can he have copyright upon the nine numerals and ruled lines in which to place them.

The decree of the court below should be reversed.

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